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ABSTRACT

Fiscal equity and taxation equity in educational finance have been key issues in the United States and Canada over the past 2 decades. Part 1 describes the Province of Alberta's search for a solution to fiscal and taxation equity by looking at the education funding system. The growing disparities in educational resources available to school authorities in the province are documented with the aid of graphs, tables, and charts. Part 2 examines the following four alternatives for achieving fiscal and taxation equity and also their impact on provincial and local funding: (1) full provincial funding of education; (2) provincial pooling on nonresidential property assessment; (3) modifications to the fiscal equity grant; and (4) power equaling of the School Foundation Program Fund instructional grants. Basic features of each alternative are described, and an assessment of the adequacy of each alternative on the basis of 10 criteria is summarized. Part 3 describes a model for achieving fiscal and taxation equity, the Educational Trust Fund, that addresses the inadequacies of the four alternatives. The purpose, principles, operating guidelines, and major elements of the fund are given and the impacts on the educational system are summarized. Appended are demographic and statistical data of the Alberta school authorities. (RR)

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"AN ANALYSIS OF ALTERNATIVES FOR ACHIEVING FISCAL AND TAXATION EQUITY IN EDUCATION FUNDING IN ALBERTA"

A Paper Presented at the

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INTRODUCTION

Fiscal Equity and Taxation Equity in Educational finance have been key issues in the United States and Canada over the past two decades (Berne, 1988). In the United States, the driving force behind the move toward achieving greater fiscal and taxation equity has been litigation (Camp, 1988). In Canada, the desire for social justice has been the primary motivating factor (Warren, 1989; Coleman, 1990). Recent court challenges based on the equity and equality provisions of the Canadian Charter of Rights and Freedoms (1982) may provide a greater sence of urgency to each province in the search of a solution in the 1990's.

This paper examines the Province of Alberta's search for a solution to the long standing and complex issues associated with fiscal and taxation equity. The first part of the paper looks at Alberta Education's funding system for education, and documents the growing disparities in educational resources available to school authorities in the province. The second part of the paper examines four alternatives for achieving fiscal and taxation equity and their impact on provincial and local funding. Part three describes a model for achieving fiscal and taxation equity, the Educational Trust Fund, that addresses the inadequacies of the four alternatives.

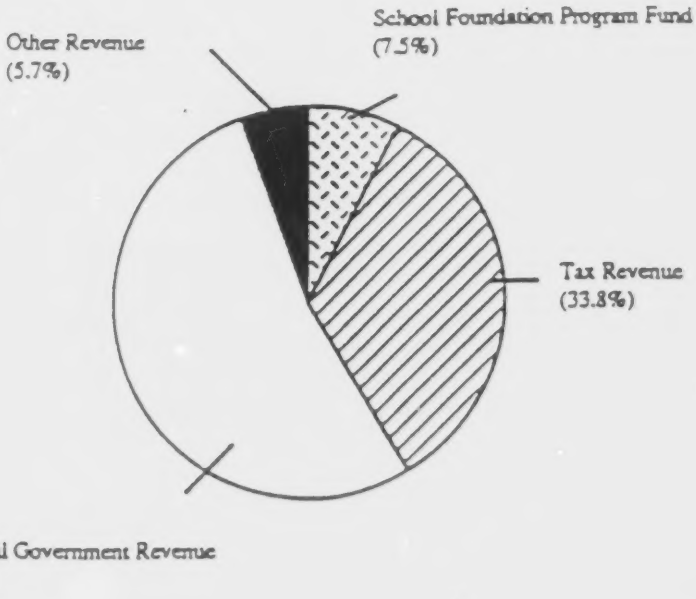
PART I: THE ALBERTA EDUCATION FUNDING SYSTEM

The funding of public education in Alberta is a joint undertaking of the provincial government and local school boards.

The provincial government's share of the funding of education is distributed primarily through the School Foundation Program Fund, which is funded by the general revenues of the province and a tax levy on non-residential (commercial and industrial property). In 1989, the provincial contribution from general revenues to school boards was $1.23 billion dollars. This was combined with the revenues from a province wide mill rate of 15.9 mills on commercial and industrial property to provide school jurisdictions with an average grant of $3,093 per student.

Figure 1:

School Jurisdiction Sources of Revenue (1989)

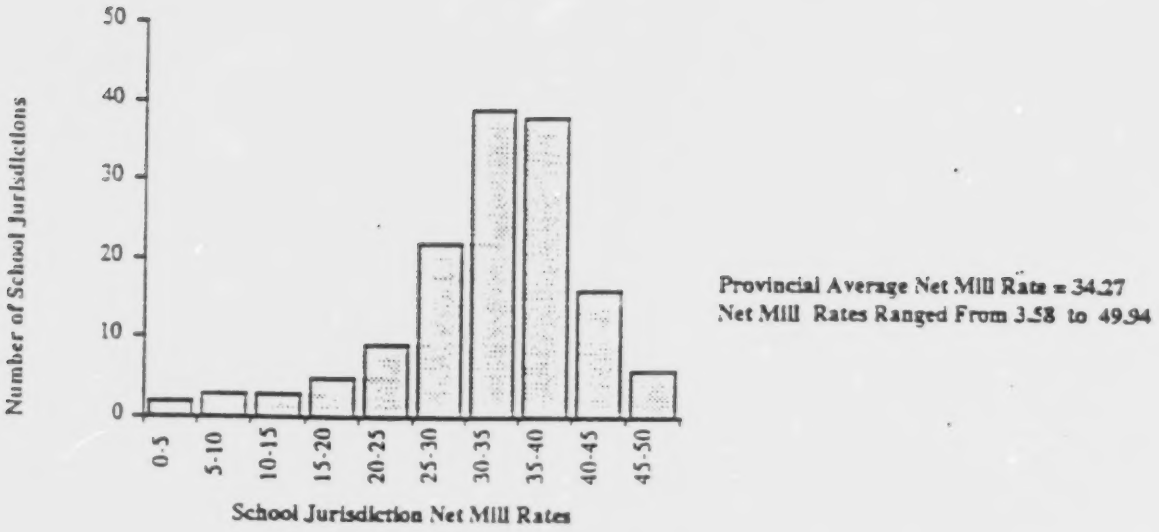


School Boards provide their share of education revenues through taxation on both residential and non-residential property. They also raise about 5 percent of their revenues from fees, tuitions, rentals and fund raising. The rate of taxation is determined by the value of the property in the municipalities that make up the school jurisdiction and the revenue required. In 1989 the average mill rate levied by school jurisdictions was 34.3 mills.

The actual mill rates paid by individual taxpayers vary across the province from less than 5 mills in some communities to almost 50 mills in other communities.

Figure 2:

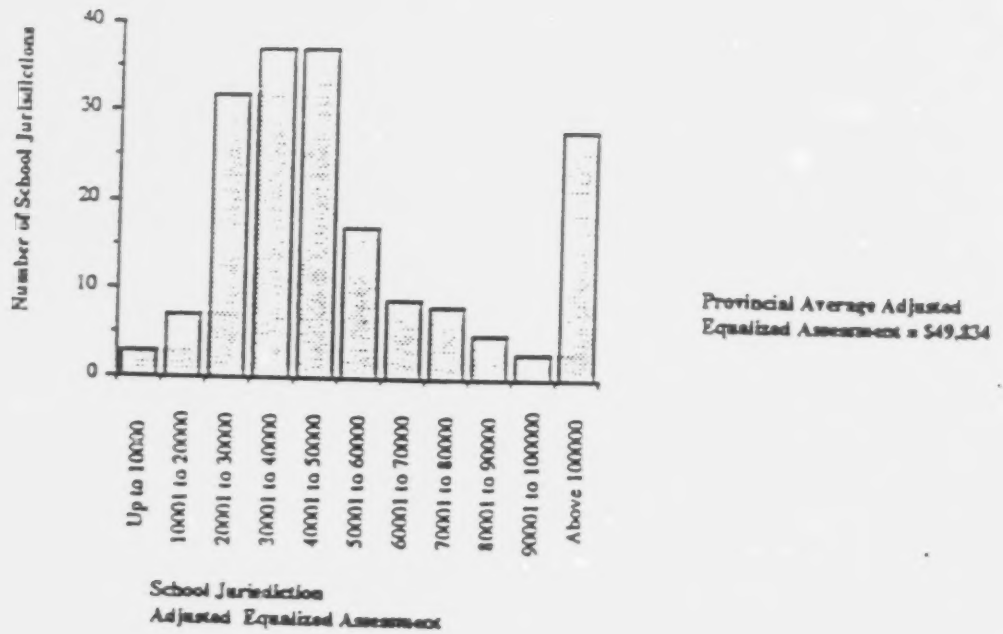
Distribution of Alberta Net Mill Rates: Operating School Districts (1989)



On the basis of dollars per student, the average value of property in school jurisdictions across the province in1989 was about $51,000. However, when the actual values of property among school jurisdictions are looked at, they range from less than $8,000 per student to more than $2,900,000. The result is that school jurisdictions have greatly differing tax bases on which to fund their share of the cost of educating their students.

Figure 3:

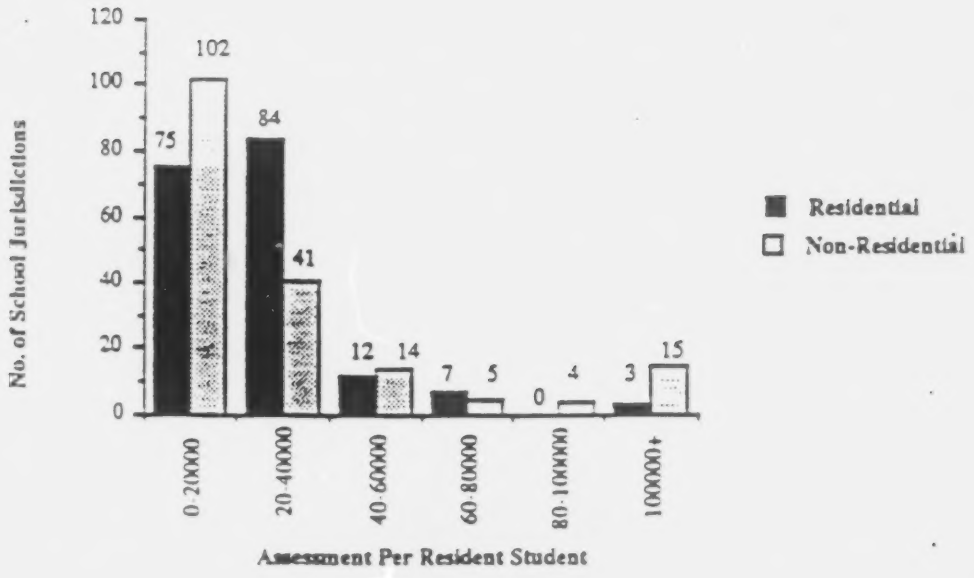
Distribution of Adjusted Equalized Assessment Per Student (1989)



The greatest source of variation in the mill rates is the wide differences in the value of commercial and industrial property (non-residential) among school jurisdictions. Since the economic development of the province is unevenly distributed throughout the province, some municipalities have benefitted from commercial, industrial and resource activity within their boundaries; others have not been so fortunate.

Figure 4:

Property Tax Assessments (1989)

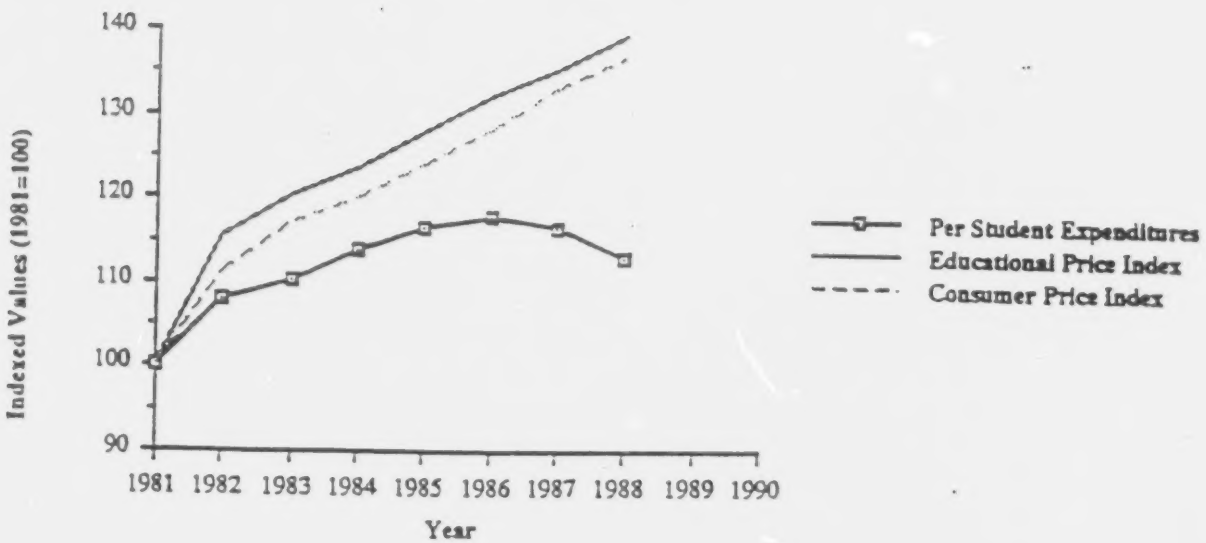


As a result of this uneven distribution of economic activity within the province, communities with a substantial corporate tax base pay low taxes and still raise above average funds for their schools. Communities with little or no commercial and industrial tax base pay high rates of taxation but raise comparatively little revenue on their low tax base. The overall result is that taxpayers across the province pay widely different tax rates to raise the same dollar amount of revenue. Some taxpayers in Alberta have to pay much more than others to provide the same level of support for their schools. It also means that a significant portion of the corporate tax base of the province is taxed at rates considerably below the provincial average.

Adding to the problem of inequity has been the increasing rate of educational expenditures. Education spending has increased at an average of 9 percent per year over the past ten years. A large part of this average annual increase reflects the inflation of the period. Nevertheless, the real rate of increase has been about 3 percent per year.

Figure 5:

Increase in Per Student Expenditures and CPI and EPI

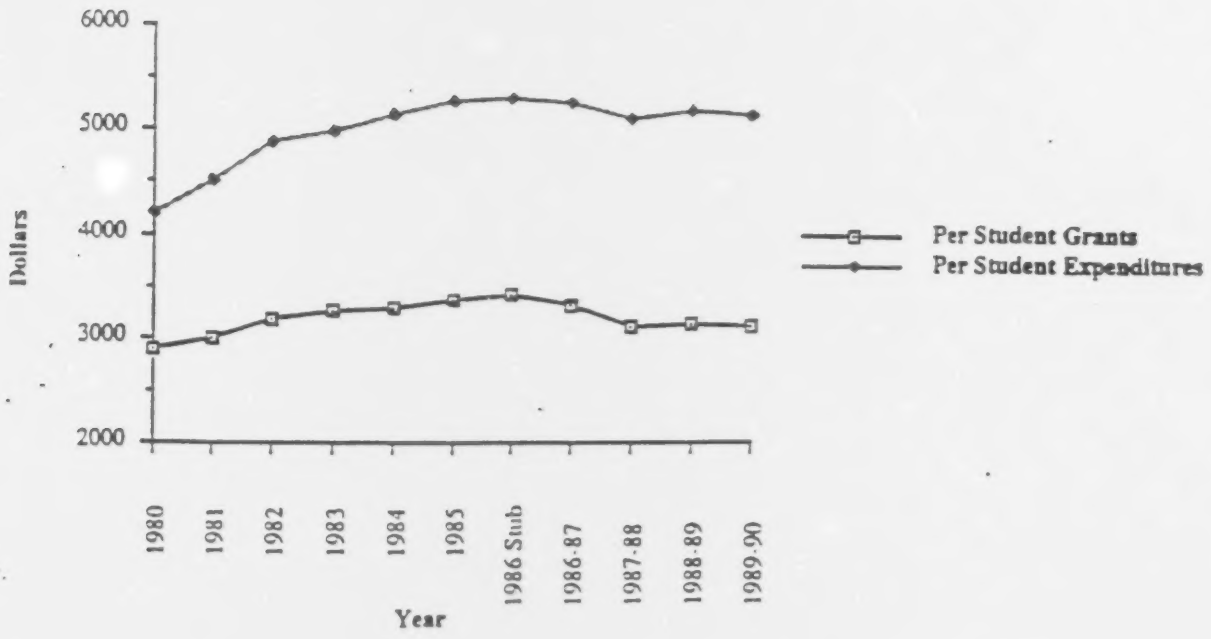


There are a wide range of factors that have influenced these continuing increases. There is no question that the increasing demands made on schools by parents and the rising expectations of the public for the education system have had a significant impact on educational spending over the past ten years. The impact of these spending increases on the taxation equity problem is fairly straight forward.

While spending on education in the province has been growing faster than the rate of inflation, the provincial contribution to the support of the educational system, with the exception of the last several years, has kept slightly ahead of inflation. With inflation factored out of the expenditures, total spending per student rose about 31 percent between 1980 and 1990. When inflation is removed from the provincial grants per student, they rose 11 percent during the same period. The grants to schools have not kept pace with the rise in educational spending.

Figure 6:

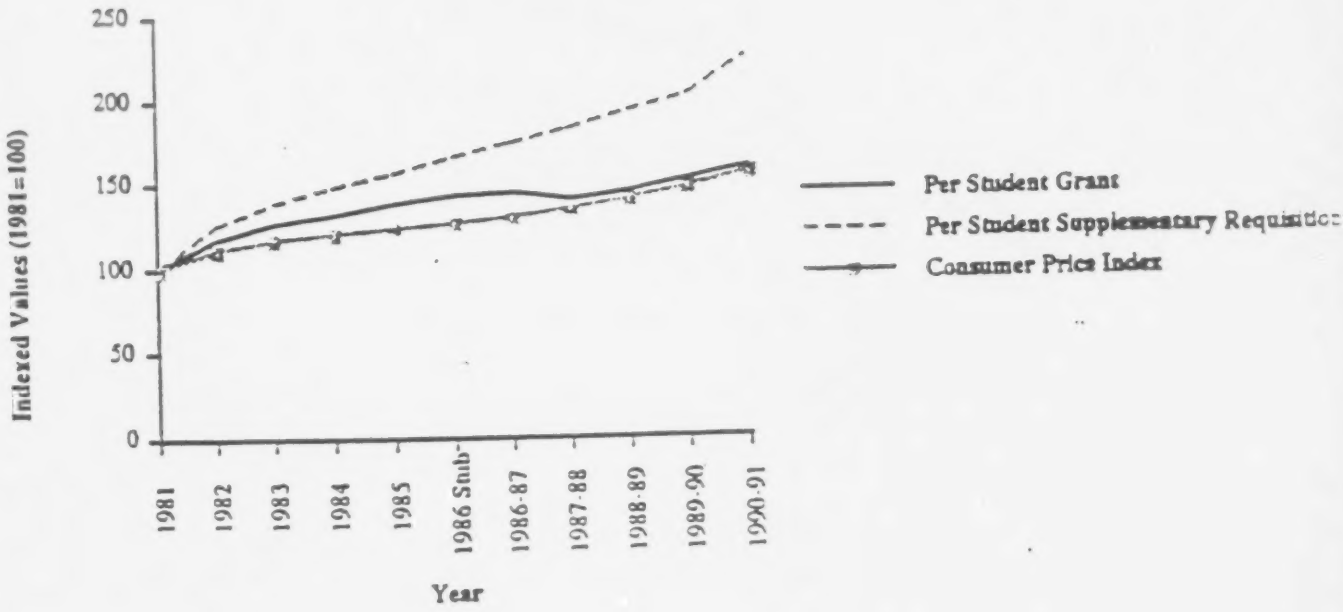
Real Growth in Expenditures and Grants Per Student



The steady increase in school board spending in excess of the growth in provincial grants has meant that reliance on the Supplementary Requisition has also continued to grow. In 1974 the local share of education spending was about 20 percent. By 1980 the share had increased to about 30 percent and in 1990-91 has risen to an estimated 41 percent. This means that the Supplementary Requisition has increased by over 1,000 percent since 1974 while provincial grants have increased around 200 percent.

Figure 7:

Rate of Growth of Grants, Supplementary Requisition and CPI



As the local share of education funding increases, the inherent inequities of the property tax caused by differences in assessment between school jurisdictions are greatly magnified. School boards with a strong tax base are better able to expand program offerings and services, thus, setting a standard that is hard for poorer boards to match. At the same time, the more affluent school boards are spending higher than the average sums on education, and are able to maintain lower than average tax rates. This means that some school jurisdictions that can't raise much revenue on their low tax base, spend less than half as much per student than school jurisdictions that are more affluent.

Table 1:

1988-89 Expenditures Per Student

Elementary Level Expenditure per Resident Student:	
• Average expenditure	$4,843
• Lowest expenditure	$3,391
• Highest expenditure	$9,408
Junior High Level Expenditure per Resident Student	
• Average expenditure	$5,084
• Lowest expenditure	$3,212
• Highest expenditure	$9,380
Senior High Level Expenditure per Resident Student	
• Average expenditure	$5,067
• Lowest expenditure	$3,605
• Highest expenditure	$12,558

To address the problem of increasing disparities in local funding resources, in 1985 the provincial government introduced the Fiscal Equity Grant. That grant replaced five small equity-type grants that attempted to address differences in fiscal capacity, jurisdiction size, small schools and location. The new grant was designed to compensate for revenue inequities and differences in costs beyond the control of the jurisdiction.

There are three components to the grant: fiscal capacity; sparsity; and distance. Average assessment per student in relationship to the provincial average assessment per student and the disparity between the provincial average mill rate on equalized assessment and the local mill rate were used as benchmarks to determine eligibility for grants. An equity potential is calculated for each school district by summing the fiscal capacity calculation, the sparsity calculation, and the distance calculation. The total amount of the grant varies annually with changes in the number of funded resident students in the district and the equalized assessment. School districts eligible for sparsity and distance grants would have those grants reduced to zero if their equalized assessment per student exceeded the provincial average equalized assessment per student. The methodology for calculating equity potential is illustrated in Appendix A.

PART II: ALTERNATIVES TO FISCAL AND TAXATION EQUITY

Impact on Local and Provincial Funding Resources

Gutherie (1988: 302) provided two definitions of equity: horizontal equity and vertical equity. Horizontal equity assumes that student needs are the same, and that the quality of educational services does not depend on the wealth of the community. It also implies "wealth neutrality", that is, per pupil expenditure is not a result of the local tax base or per pupil assessment. It assumes that if each student is provided with the same quantity of fiscal resources, then equal educational opportunity is guaranteed. Vertical equity assumes that student needs are different and therefore that unequals should be treated unequally. It assumes that if a student with different needs received a different amount of money, then the result is equal educational opportunity.

The issues are how to neutralize or reduce the effect of variations in local wealth as a source of funding for education, that is, address the issue of horizontal equities, and achieve vertical equity by addressing the unequal needs of students. The continuum of possibilities for funding equity range from full local funding utilizing local fiscal resources such as the property tax, to full provincial (state) funding utilizing revenues from the general revenue fund of the province. The former cannot be considered because of the inherent disparities in local wealth related to local property assessment. Hence, as is common throughout North America, the funding of education is based on distribution models that provide from some provincial or state funding combined with local revenues drawn from local sources, or full funding by provincial or state governments.

Jones (1985) identified six alternatives for revenue distribution: Flat State (Provincial) Grants; Full State (Provincial) Funding; Foundation Plans; Percentage Equalization; Guaranteed Tax Yield; District Power Equalizing.

Flat Grant

The Flat Grant system provides supplemental aid to school jurisdictions at a uniform or variable rate without adjusting for a district's local wealth or ability to pay. Local school districts supplement the uniform grant with revenues from local property taxes, fees and other sources.

Full Provincial (State) Funding

In this model the province funds the entire cost of the educational program using either a flat grant or other uniform distribution plan. The province is responsible for taxation and for the fiscal administration of all schools. It is designed to eliminate all local differences in both spending and taxation. No local school property taxes are levied under this system.

Foundation Plan

This alternative is characterized by a minimum grant per unit from the provincial government designed to ensure a minimum adequate level of education without overburdening the local taxpayer. Each district may choose to exceed the minimum level of funding provided by the province.

Percentage Equalization

In this model, the province establishes a percentage of districts' spending levels it will support, e.g. 85 percent. The funding model may or may not require a level of fiscal effort from the local school jurisdiction. The model may have the characteristic of a foundation program if expenditure levels are mandated by the province.

Guaranteed Tax Yield

In this model the province pays a percentage of the total local cost of education. However, the level of provincial funding is adjusted for local differences in property tax wealth. It assures all school districts a tax yield as the percentage share is higher in poorer districts than it is in wealthy districts.

District Power Equalization

This model requires wealthy districts to support poorer districts. A district with an assessed valuation higher than that set and guaranteed by the province pays the difference back to the province and the revenue is redistributed to poorer districts. In practice, a wealthy district may receive little or no provincial aid.

The models are not mutually exclusive. In practice, many provinces and states utilized combinations of these alternatives. Alberta's system is a combination foundation/flat grant, percentage equalization and guaranteed tax yield program. Vertical equity adjustments include grants for sparsity, distance and special needs. Horizontal equity adjustments are made through the fiscal equity grant. The province provides a major portion of funds through the general revenues and a province wide tax on non-residential property. School boards provide a portion of the educational costs through taxation on residential and non-residential property. Appendix B describes the Alberta funding system. An appreciation of the Alberta system will aid in understanding the analysis of the alternatives.

PART II: ALTERNATIVES FOR ENSURING FISCAL EQUITY IN ALBERTA

Four alternatives for achieving fiscal equity in Alberta were selected for analysis:

1) Full provincial funding of education.
2) Provincial pooling of non-residential property assessment.
3) Modifications to the fiscal equity grant.
4) Power equalizing of the School Foundation Program Fund instructional grants.

The alternatives were selected because they represented points along the continuum from full local funding to full provincial funding. They also represented alternatives for little change such as modification of the existing equity grant, and radical alternatives such as power equalization and full provincial funding. The latter two also represented the remaining two conceptual models not applied in Alberta.

Full Provincial Funding of Education

The basic features of this alternative included:

1) The province funds the entire cost of educational programs for all school jurisdictions in the province.
2) Revenues for the provincial funding would come from the general revenues of the province and from a provincial tax on residential and non-residential property.
3) Taxpayers throughout the province would be subject to an equal level of taxation for educational purposes. There would be a standard provincial mill rate on all property.
4) School boards would no longer have access to local property taxes.
5) The School Foundation Program Fund requisition would be adjusted to replace the local tax to ensure no loss in overall revenue for education.
6) Changes in tax rates would be phased in to avoid the negative effects of sudden changes.
7) Provincial grants would continue to be distributed on a block or program basis, as well as equity-type grants to adjust for cost differences due to sparsity and distance.
8) Equity in education funding would depend on the provincial grant distribution structure as opposed to local property wealth.
9) All school jurisdictions would be assured of equitable revenues sufficient to provide educational programs. However they would be required to keep their expenditures within the revenue provided by the province.

10) School boards would still have the autonomy to spend provincial grants in the manner that they feel could best deliver their educational programs.

Appendix C illustrates the calculation and effect of the allocation of revenue under this alternative. The model assumed that total operational revenues (column 1) would not be reduced. It was also assumed that the value of the local Supplementary Requisition on residential and non-residential property (column 3) would not change. It was also assumed that the local net mill rate (column 4) would be set at the provincial average of 34.3 mills. It was also assumed that a district's equity potential (distance and sparsity only) under the present Fiscal Equity Grant would be adjusted (column 6) to reflect the effect of the change in provincial grant revenues on the current Supplementary Requisition.

To determine the amount of revenue per student a district would receive from the provincial tax on all property assessment, the average provincial mill rate of 34.3 mills was applied to the total assessment. The total revenue, $755,521,844 was divided by the total number of students resident in Alberta's schools, equalling a rate of $1,708 per student. To determine a district's revenue potential under this scheme the number of resident student was multiplied times this rate. To determine the final revenue change and, therefore, the additional compensation, if any, required, column 3 was subtracted from the sum of columns 5 and 6.

Final Revenue Change = [Rate per student (5) + Effect on equity potential (6)] - Supplementary Requisition (3)

School districts experiencing a decrease (column 6) in equity potential did so because of the elimination of their fiscal capacity component of the Fiscal Equity Grant. Districts experiencing an increase in equity potential (column 6) did so because distance and sparsity costs remained after elimination of the fiscal equity component.

Based on 1989-90 Total Operating Expenditures (column 1) the Alberta Government would have to increase the SFPF Requisition by $66 million to ensure that the revenues could be maintained. The range of change is deceiving, both in dollars (column 9) and percentage (column 8). This is due in part to the existence of school districts that do not operate schools. The variation is also due to the heavy dependency of some districts on non-residential tax revenues, or on high costs due to sparsity and distance. Some of the variation is a function of public and separate school districts with coterminus boundaries but the separate districts with lower assessments. The incresed revenue was required because losses from the

adjusted equity grant were not sufficient to cover the increase from the pooled assessment revenue.

The implementation of full provincial funding would have some negative effects. All school boards, but especially wealthy school boards, would experience a loss in fiscal autonomy. Local choices for supplementary programs would be restricted. Taxpayers in municipalities with low mill rates would be subject to substantial tax increases. The province would be required to provide additional revenue to compensate for the loss in local revenue generation capacity.

Provincial Pooling of Non-Residential Property Assessment

The basic features of this alternative include:

1) The province would fund a greater share of the cost of education in Alberta than at present.
2) Revenues from the provincial share of education funding would come from the general revenues of the province and from a provincial tax and non-residential property.
3) Non-residential taxpayers throughout the province would be subject to an equal level of taxation for educational purposes.
4) School boards would no longer have access to the non-residential property tax base.
5) The School Foundation Program Fund requisition would be adjusted to replace the local non-residential property tax. This would ensure no loss in overall revenue for education.
6) Changes in tax rates for revenue would be phased in to avoid any negative effects of sudden changes in revenue or tax rates.
7) Provincial grants would continue to be distributed on a block or program basis as well as equity-type grants to adjust for residential fiscal capacity and cost differences.
8) School boards would continue to supplement provincial funding with a locally determined requisition on residential and farm property.
9) School boards would have the autonomy to spend provincial grants at their discretion and to supplement them with residential requisitions.
10) Equity in education funding would be significantly improved since most of the current wealth disparities are due to differences in non-residential property values.

Appendix D illustrates the calculation of the allocation of revenue under this alternative. The model assumed that the Provincial Government would fund a greater share of the cost of education than at present - approximately 75 percent. It also assumed that total operational revenues (column 1) would

not decrease. It was also assumed that the local residential mill rate (column 4) would be set at 34.3 mills for all districts. It was also assumed that the mill rate on the pooled non-residential assessment (column 5) would be set at the same 34.3 mills as the local rate. The Fiscal Equity Grant would be based on residential assessment variations, distance and sparsity.

To determine the amount of revenue per student a district would receive from the tax on pooled non-residential assessment, the average mill rate of 34.3 mills was applied to total non-residential equalized assessment. This total devided by total provincial resident students produced a rate of $800 per student. A district's revenue potential (column 5) was a product of this rate and the number of district resident students. To determine the final revenue change and the additional compensation required, if any, columns 4, 5 and 7 were summed and columns 3 and 6 subtracted from the sum.

Final Revenue Change = Residential Requisition (4) + Non-Residential Revenue (5) + Residential Only Equity Potential - 1989 Supplementary Requisition (3) - Current Equity Potential (6)

The changes in equity potential (column 6) were due to the shift in non-residential assessment revenue and the application of a uniform mill rate on residential assessment.

Based on 1989-90 Total Operating Expenditures (column 1), the Alberta Government would have to increase the SFPF Requisition by $38 million to ensure the current revenues could be maintained. The increase is a function of the excess of additional compensation required over the losses from adjustments to the equity grant and the application of a uniform residential mill rate.

The proposal has a number of disadvantages. There would be a perceived loss in fiscal autonomy because of the removal of access to the non-residential tax base. Assessment discrepancies would continue. Taxpayers in areas with currently low mill rates would be subject to substantial tax increases.

Modifications to the Current Fiscal Equity Grant

The basic features of this alternative included:

1) There would be no change to the provincial share of the cost of education in Alberta. The current, well-accepted funding structure would be continued.
2) The grant level for fiscal capacity would be raised 100% from 88% of the provincial average, sparsity increased to $400 per student and the distance factors raised to $0.40 and $0.20 per kilometre respectively.
3) Equity grant enhancements would require additional funds from an alternative revenue source.
4) Provincial grants would continue to be distributed on a block or program basis with equity-type grants to adjust for the fiscal capacity and cost differences.
5) Provincial revenues would continue to be provide from the general revenues of the province and from the provincial non-residential SFPF levy.
6) School boards would continue to tax residential and non-residential property with no restrictions on the rate or amount of their local requisitions. Local fiscal autonomy would be maintained.
7) Equity in education funding would be improved by increasing the fiscal capacity of low assessment districts and by improving cost recognition for sparse and remote districts.

Appendix E illustrated the calculation of the effects of the adjustments to the Fiscal Equity Grant. All districts eligible for an equity grant would experience an increase in revenue. Those districts eligible for sparsity and distance grants would benefit proportionately more.

The Provincial Government would be required to add revenues of $19 million to the 1989-90 fiscal equity grant allocation.

The alternative has a number of disadvantages. The underlying causes of inequity would not be dealt with. As the provincial share of education costs continues to fall the dependance on local revenue would continue to increase thus further widening the current disparities. Wealthy school jurisdictions will continue to drive up the cost of education for all districts.

Power Equalization of the School Foundation Program Fund Instructional Grants

The basic features of this alternative included:

1) The basic per student Foundation Program (SFPF) grants would be reduced for districts with assessment per student higher than the provincial average.
2) The savings generated from the reductions would be used to improve fiscal equity enhancements for districts with below average assessment per student.
3) Districts whose SFPF rates were reduced would have to increase local taxes to adjust for the loss of revenues.

Appendix F illustrated the effects of the alternative on districts' revenues. For analysis, a per student rate of $2,000 was used: Actual rates varied according to elementary, junior high or senior high classification of students. Two options were considered: (1) Reduce rates up to 50%; (2) Reduce rates up to 25%. A floor on reductions was established in order to maintain the Foundation Plan feature.

The options generated grant savings for redistribution to poorer school boards without requiring additional tax assessments by the province. Factoring the Foundation Program grants by up to 50 percent of the basic rate could generate revenues for redistribution in excess of $58 million dollars. The funds available from factoring the grants by 25 percent could generate funds in the order of $19 to $10 million dollars for redistribution.

This alternative has a number of disadvantages. Wealthy districts would be forced to increase their mill rates to pay for the grant shortfall. The integrity of the School Foundation Program Fund would be jeopardized. The provincial share of education funding to some jurisdictions would be reduced to a small percentage of the overall cost. Some wealthy jurisdictions with already high mill rates would be severely hurt by this option.

ASSESSMENT OF THE ALTERNATIVES

Ten criteria were identified to assess the adequacy of the alternatives:

1) Adequate funding to address the equity needs of all Alberta students must be provided. If quality education is to be achieved for all students to that no child is disadvantaged, funds must be adequate to meet the cost of education.
2) The improvement in access and quality of programs must be maintained and facilitated. Students in jurisdictions with a greater than average number of courses should not lose programs in order to increase the number of offerings of other jurisdictions.
3) The rights of students and parents is guaranteed in the Constitution, Canadian Charter of Rights and Freedoms, and the School Act must be recognized. This will ensure that all Alberta children, including those of a minority faith, have a right to an education that meets their particular needs.
4) A local contribution to education funding must be included. Local funding ensures a degree of local autonomy as well as accountability.
5) Local flexibility in the allocation of educational spending must be allowed for. This permits local decision making so as to allow the board to deal with specific local needs in creative ways.
6) Variations in educational costs among jurisdictions must be accommodated. This recognizes that costs are not equally distributed throughout the province and permits program equity in jurisdictions where the costs are greater than average.
7) Taxation equity must be addressed. To provided equity in access to educational standards, some taxpayers should not have to pay inordinately high taxes when other jurisdictions pay much less.
8) Leadership in the development and implementation of educational priorities, within overall government fiscal policies, must be allowed for. The funding alternatives should focus funding decisions on individual student needs and allow for proper long range educational planning by the government and school jurisdictions.
9) Any increases in expenditures from the general revenue of the province should be accompanied by equal increases in revenue from other sources. To avoid increasing the debt load to the province, the net effect on the general revenue fund of any increase in educational funding must be neutral.
10) The criteria that determine the revenues and expenditures necessary to ensure program equity must include efficiency and effectiveness. To maximize the use of limited resources, school boards must ensure delivery of programs in an efficient and effective manner.

Alternative 1, Full Provincial Funding, does not meet three of the criteria. It does not provide for a local contribution to educational funding, limits the leadership of local school authorities in the development and implementation of educational priorities, and does not match increases from the general revenue of the province with increases in revenue from other sources.

Alternative 2, Provincial Pooling of Non-Residential Property Assessment, retains a weakness in ensuring equity in fiscal resources for all jurisdictions and all students. While taxation equity is addressed the proposal still retains a degree of taxation inequity. The alternative does not generate additional funding from alternative sources and suggests a requirement for additional provincial funding.

Alternative 3, Modifications to the Fiscal Equity Grant, does not satisfactorily address the criterion of ensuring the equity needs of all Alberta students. Furthermore, it fails to address the variation of educational costs among jurisdictions and required additional provincial funding.

Alternative 4, Power Equalization, does not guarantee adequate funding to address the equity needs of all Alberta students. Nor does it guarantee that students with a greater than average number of courses would not lose those programs as a result of the shifting of the burden to the local tax base. Finally, the alternative does not take into account the variation of educational costs among jurisdictions.

Of all the alternatives, the provincial pooling of non-residential property tax assessment comes closest to meeting all the criteria. Nevertheless, its weaknesses suggest the consideration of a further alternative that would ensure adequate funding for all students, considers the variations in educational costs among jurisdictions and does not increase funding from the provincial general revenues.

PART III: THE EDUCATIONAL TRUST FUND

A Solution to the Fiscal Equity Problem

Figure 8 illustrates the funding model. The current funding structure, the School Foundation Program Fund and the School Grant Order would continue as presently designed.

The School Foundation Program Fund (SFPF) would continue and would be funded from the general revenues of the province and the SFPF levy. The SFPF levy on non-residential property would continue to be set annually by the province. The SFPF grants would continue to be provided for Basic Instruction, Debt Retirement and Transportation.

School Grants would continue to provide funding from the general revenues fund to support specific programs such as Language Grants, Early Childhood Services, and Special Education.

A new Education Trust Fund would be established with revenues derived from the pooling of non-residential taxes, as well as the general revenue funding for equity grants. The Trust Fund would be used only for educational purposes and would be protected by legislation.

The Education Trust Fund would be used to provide a grant based on local residential tax effort and the number of students served. As well, an enhanced equity grant would provide each school jurisdiction with at least the average residential tax base, and would increase the funds available for the costs associated with sparsity and distance. Transitional funds would be provide also to school jurisdictions to ensure that their revenues were not diminished by the introduction of the Education Trust Fund.

Figure 8 outlines the Education Trust Fund within the context of existing funding sources for education.

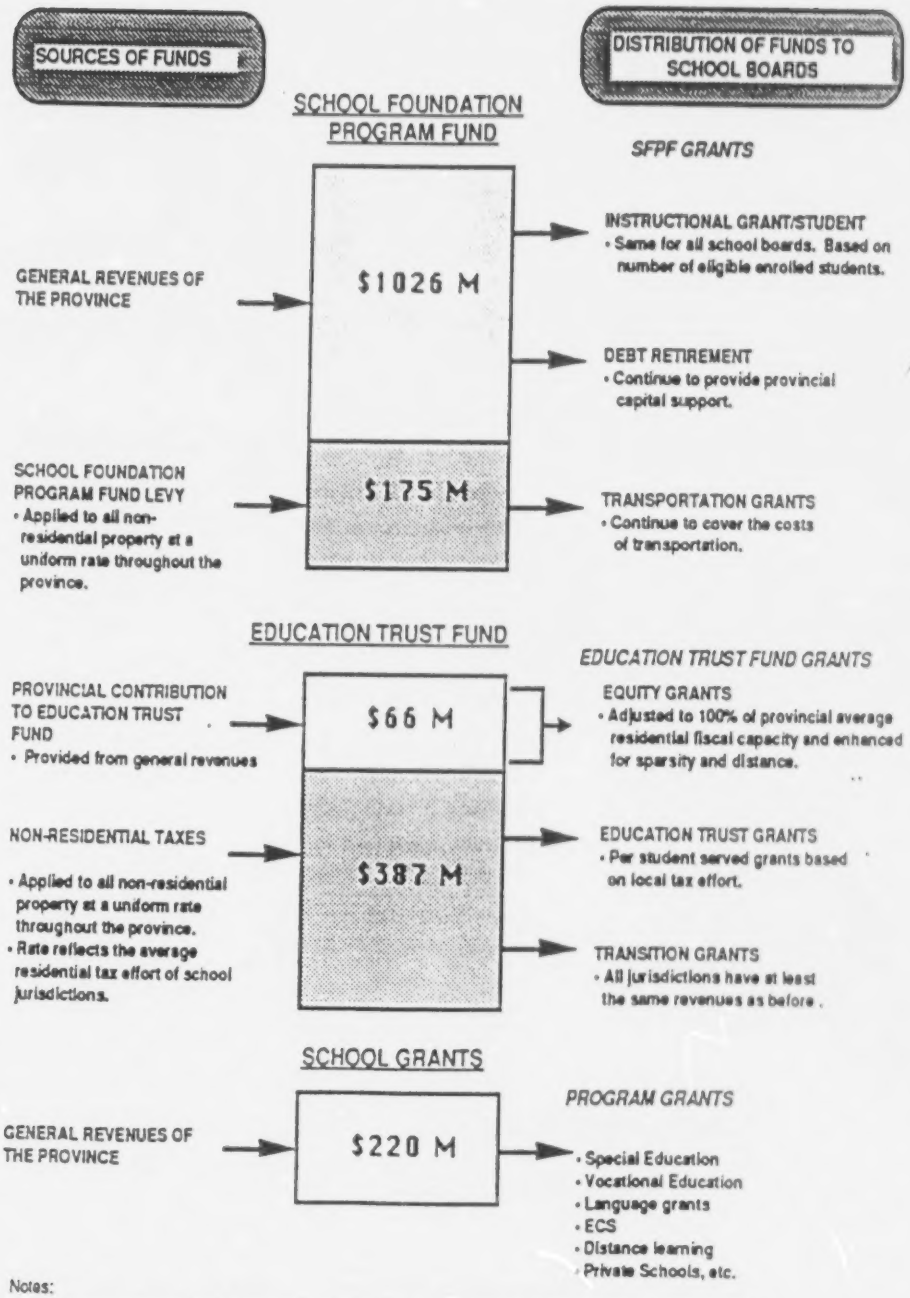
Purposes of the Education Trust Fund

The purposes of the Education Trust Fund would be:

1) To provide school jurisdictions with equitable access to resources, thereby ensuring that all students have comparable opportunities to benefit from programs and services that meet their individual needs and abilities, regardless of their social or economic backgrounds, their physical, psychological or intellectual capabilities, or their geographic location and the wealth of their community.

Figure 8:

PROVINCIAL FUNDING OF EDUCATION
(1990 Data)


SOURCES OF FUNDS
DISTRIBUTION OF FUNDS TO SCHOOL BOARDS
SCHOOL FOUNDATION PROGRAM FUND
SFPF GRANTS
GENERAL REVENUES OF THE PROVINCE
$1026 M
INSTRUCTIONAL GRANT/STUDENT
• Same for all school boards. Based on number of eligible enrolled students.
DEBT RETIREMENT
• Continue to provide provincial capital support.
SCHOOL FOUNDATION PROGRAM FUND LEVY
• Applied to all non-residential property at a uniform rate throughout the province.
$175 M
TRANSPORTATION GRANTS
• Continue to cover the costs of transportation.
EDUCATION TRUST FUND
EDUCATION TRUST FUND GRANTS
PROVINCIAL CONTRIBUTION TO EDUCATION TRUST FUND
• Provided from general revenues
$66 M
EQUITY GRANTS
• Adjusted to 100% of provincial average residential fiscal capacity and enhanced for sparsity and distance.
NON-RESIDENTIAL TAXES
• Applied to all non-residential property at a uniform rate throughout the province.
• Rate reflects the average residential tax effort of school jurisdictions.
$387 M
EDUCATION TRUST GRANTS
• Per student served grants based on local tax effort.
TRANSITION GRANTS
• All jurisdictions have at least the same revenues as before.
SCHOOL GRANTS
PROGRAM GRANTS
GENERAL REVENUES OF THE PROVINCE
$220 M
• Special Education
• Vocational Education
• Language grants
• ECS
• Distance learning
• Private Schools, etc.

Notes:

1. In addition to provincial funding, school jurisdictions receive approximately $456 million from local residential taxes and $130 million from other sources (e.g. local fees) for educational purposes.
2. All property tax revenues are based on the 1990 calendar year.
3. All other revenues are based on the 1990-91 school year.
4. 1990/91 data used for illustrative purpose only.

2) To province taxation equity to residential and non-residential taxpayers for educational purposes.
3) To provide a stable pool of funds accessible only to school jurisdictions and related to the tax effort made by local citizens.
4) To support the autonomy of school jurisdictions in making educational decisions that meet the needs of their students and local conditions.

Principles of The Education Trust Fund

1) For educational purposes only, all non-residential properties would be taxed by the province.
2) Non-residential property tax revenues would be protected in an Educational Trust Fund established by legislation to be used for only educational purposes.
3) Revenues from the growth in the non-residential property tax wealth would remain in the Education Trust Fund.
4) The autonomy of operating school jurisdictions to raise the revenues required to meet student needs from their residential tax base and the provincially shared non-residential tax base would be protected.
5) Current costs and expenditures of school jurisdictions would be recognized as minimum expenditures required to meet their needs.
6) Transitional funds would be provided to school jurisdictions to ensure that their revenues are not diminished by the introduction of the Education Trust Fund.
7) Operating school jurisdictions would be responsible to determine how to use revenues from the Education Trust Fund to meet the educational needs of their students and local circumstances.
8) Taxation equity for educational purposes would be achieved.
9) Barriers to the sharing of services and programs among school jurisdictions or the consolidation of their operations would be removed, and more efficient operations would be encouraged.
10) The provincial assessment system (through Municipal Affairs) would be brought up to date and done under a standard set of assessment practices and methods.

Operating Guidelines

1) A uniform non-residential tax rate, determined by the average provincial residential tax effort, would be established for the Education Trust Fund.
2) Operating school jurisdictions would draw from the Education Trust Fund on the basis of local residential tax effort and the number of student served.

3) The enhanced Equity grant from the Education Trust Fund would be designed to provide school jurisdictions with at least the average residential tax base, and would increase the funds available for the costs associated with sparsity and distance.
4) Consideration would be given to providing assistance for current unsupported capital debt.
5) The provincial government would contribute to the Education Trust Fund the current level of support for the equity grant.
6) Non-operating school jurisdictions would not receive revenues from the Educational Trust Fund. Students from non-operating school jurisdictions would be included in the student counts of receiving school jurisdictions.
7) A plan would be established for amalgamating jurisdictions where efficiencies can be achieved and the education provided to students improved.

MAJOR ELEMENTS OF THE EDUCATION TRUST FUND

Figure 9 illustrates the major elements of the Education Trust Fund.

Equity Grant

The Equity Grant provides school jurisdictions with fiscal equity funding to reduce the effects of factors that are beyond the control of local authorities.

The Equity Grant from the Education Trust Fund would be designed to ensure school jurisdictions receive 100 percent of the provincial average residential requisition per resident student. The sparsity calculation would be increased from $300 to $400 and the distance component from $0.30/$0.10 to $.040/$0.20 per kilometre. This would provide additional support for costs resulting from these factors. The cost without the Education Trust Fund is estimated at $86 million. With the Education Trust Fund the enhanced equity is estimated at $68 million.

The provincial government would continue to contribute to the Education Trust Fund its current level of support for the equity grant.

Education Trust Fund Requisition

The non-residential assessment of the province would be pooled and the average assessment per student would be allocated to school jurisdictions according to their number of enrolled students.

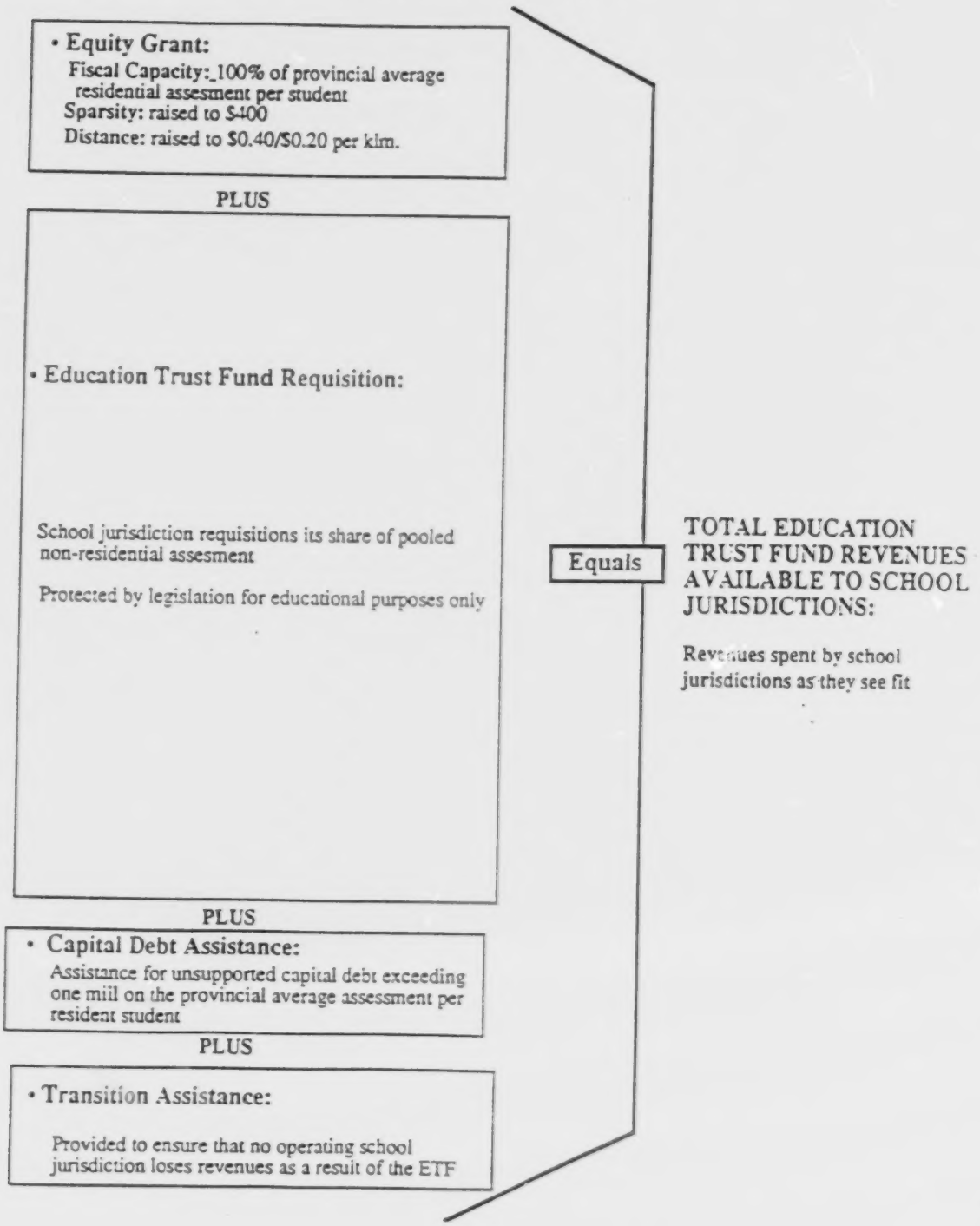
School jurisdictions would add this non-residential assessment to their residential assessment for determining their supplementary requisition and equalized mill rate.

School jurisdictions would individually determine the supplementary requisition they require to provide education programming. This would determine the equalized tax rate that is required to raise the requisition on the residential assessment and their share of the provincial non-residential assessment.

Each jurisdiction would requisition the province for its non-residential revenue according to its share of the non-residential assessment. The municipalities would continue to collect the taxes and the province would distribute the funds quarterly as it now the case.

Figure 9:

MAJOR ELEMENTS OF EDUCATION TRUST FUND:
1990-91 ESTIMATES


• Equity Grant:
Fiscal Capacity: 100% of provincial average residential assesment per student
Sparsity: raised to $400
Distance: raised to $0.40/$0.20 per klm.
PLUS
• Education Trust Fund Requisition:
School jurisdiction requisitions its share of pooled non-residential assesment
Protected by legislation for educational purposes only
PLUS
• Capital Debt Assistance:
Assistance for unsupported capital debt exceeding one mill on the provincial average assessment per resident student
PLUS
• Transition Assistance:
Provided to ensure that no operating school jurisdiction loses revenues as a result of the ETF
Equals
TOTAL EDUCATION TRUST FUND REVENUES AVAILABLE TO SCHOOL JURISDICTIONS:
Revenues spent by school jurisdictions as they see fit

Collectively, the rates of all school jurisdictions would determine the uniform mill rate to be used in the province and the total amount of revenue that would be raised on non-residential assessments for educational purposes.

The province would raise the required revenues by levying a uniform mill rate on all non-residential assessment.

Capital Debt Assistance

Capital debt assistance would provide support for that portion of a jurisdiction's unsupported debenture debt which exceeds one mill on the provincial average assessment base per resident student.

Capital debt assistance would continue until the payments on a jurisdiction's 1990-91 unsupported debenture debt falls below the one mill benchmark.

Transition Assistance

The revenues of operating school jurisdictions would not decline as a result of the sharing of non-residential property assessments.

As a school jurisdiction's mill rate rises to the provincial average and its share of the provincial non-residential assessment base grows, the Transition Assistance would decline to zero.

Some school jurisdictions would continue to have outstanding Transition Assistance amounts after their mill rate reaches the provincial average. A number of these school jurisdictions may be candidates for amalgamation with neighboring jurisdictions. A few may continue to require contingency funding indefinitely.

Summary

The various components of the Education Trust Fund - the Equity grant, the ETF Requisition, Capital Debt Assistance and Transition Assistance - would be combined and school jurisdictions would receive a total dollar amount on a quarterly basis.

School jurisdictions would spend their revenues as they see fit. No new provincial regulations would be put in place to reduce the current level of expenditure autonomy delegated to them by the province.

The Education Trust Fund would be used only to support the education that is provide by public and separate boards to grade 1 to 12 students.

SUMMARY OF IMPACTS ON THE EDUCATIONAL SYSTEM

Additional Revenues for the Majority of Students

There are 140 operating boards in Alberta, that is, those that operate schools and deliver programs in their jurisdiction. Compared to the existing funding system and 1990-91 school board budgets:

- 106 (76%) would receive more revenues;

- the remaining 34 (24%) would receive the same revenues as they budgeted for in 1990-91. No operating school board would lose revenues as result of this plan.

106 school jurisdictions, representing about 86% of the students in Alberta, would have more revenues to provide their students more equitable educational programs and services.

Protection of Local Autonomy

The autonomy of local school jurisdictions to raise revenues and to determine the use of those funds remain. School jurisdictions would continue to requisition residential assessment though the municipalities and requisition the non-residential assessment through the Education Trust Fund, based on their local effort which they determine.

Protection of the Rights of Religious Minority School Jurisdictions

The right of electors to establish a separate school district of either of the Protestant or Roman Catholic faith, whichever is the minority in the public school district would not change.

Directs More Funds to Less Wealthy or High Cost Rural Jurisdictions

School jurisdictions with a lower than average residential tax base and rural jurisdictions with high costs associated with sparsity, distance, and other factors would receive more revenues to sustain and improve their educational programs. An additional 20 operating school boards would receive equity grants, an increase of about 20 percent.

Per Pupil Revenues Increase

About 86 percent of all students would have increased revenues available fore their education.

Overall, the average revenue per student would increase from an average of $5,793 before the ETF to $5,898 after the ETF, and increase of about 2 percent.

All Operating School Jurisdictions Share Equitably in the Non-residential Wealth of the Province

Operating school jurisdictions share the non-residential assessment of the province. The amount of revenue they receive would be based on their local effort, which they determine. Growth in the non-residential property assessment also would be shared, based on their local effort.

No Drain on General Revenues

Fiscal equity would be achieved without requiring additional revenues from the General Revenue Fund. Current contributions from the government for equity would not need to increase.

Taxation Equity

A uniform tax rate for all non-residential property would achieve taxation equity for these rate payers.

A uniform non-residential mill rate would provide all business enterprises with the same competitive advantage regarding taxation for education. This means that the tax rate for education on business property would be the same across the province. Businesses located in one part of the province would not be disadvantaged by higher education property tax rates than other areas.

Greater Efficiencies

The number of school jurisdictions that exist only to access a high non-residential tax base would likely decrease over the next two years. Further amalgamations of school jurisdictions would occur over the next five years resulting in greater efficiencies in the educational system.

A plan would be developed to assist school jurisdictions to amalgamate or develop shared services and programs to achieve greater efficiencies.

Provide Greater Stability and Dependability of Educational Funding

The revenues raised on the non-residential property assessments would be placed in the Education Trust Fund and distributed to public and separate school boards to support educational programming for grade 1 to 12 students.

Growth in non-residential assessments would be shared by all operating school jurisdictions. Approximately $10 billion in new assessment growth for major development activities is expected over the next year.

The combination of steady growth in non-residential property assessments, continued provincial contributions to education and an upgrade in the assessment system which would likely raise assessment values, would provide increased stability and dependability to educational funding.

Because operating school jurisdictions would generally have greater revenues and capability to raise additional revenues, they would have increased flexibility to make decisions on a variety of educational matters.

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APPENDIX A

Fiscal Equity Grant

Instructions on How to Determine Calculation of Equity Potential

A. Equity Potential

There are three components to this calculation:

(1) 1990-91 Fiscal Capacity Calculation

$$(\$1{,}503 \times FRS) - \frac{30.1}{1000} \times (EA + 1000 \times \frac{EPPL}{NMR})$$

NOTE: If NMR is less than 25.7 then replace $1,503 with

$$\$1{,}503 \times \frac{NMR}{25.7}$$

(2) 1990-91 Sparsity Calculation

$350 X (SPARS - 0.500) X RUR-PRO X FRS

Sparsity funding is provided only to districts operating a school.

(3) 1990-91 Distance Calculation

$0.30 X (DIST - 40.0) X FRS (for less than 200 km.)

($48 + $.010 X (DIST - 200.0)) X FRS (for more than 200 km.)

1990-91 Equity Potential = (1) + (2) + (3)

If sum is negative, a potential of zero is used.

Fiscal Equity Grant

Definitions

FRS	=	Funded Resident Student Count as of September 30, 1989.
EA	=	1989 Equalized Assessment
EPPL	=	1989 Electric, Power and Pipeline Tax from Rural Municipalities
SUPP	=	1989 Supplementary Requisition
NMR	=	Net Mill Rate
	=	$\frac{(\text{Supp} - \text{EPPL}) \times 1000}{\text{EA}}$
AREA	=	Number of Square Miles in the School Jurisdiction
SPARS	=	Area of the School Jurisdiction divided by FRS (Note: for grant purposes the maximum value is 10.0.)
RUR-PRO	=	The proportion of funded resident students living outside of a municipal centre with a population greater than 2000. This only applies for operating jurisdictions with a sparsity factor greater than 0.50.
DIST	=	Distance in kilometers from the location of the School Jurisdiction Office to the nearest of Edmonton, Calgary, Red Deer, Medicine Hat or Lethbridge.

APPENDIX B

The Funding of Education in Alberta

THE FUNDING OF EDUCATION IN ALBERTA

INTRODUCTION

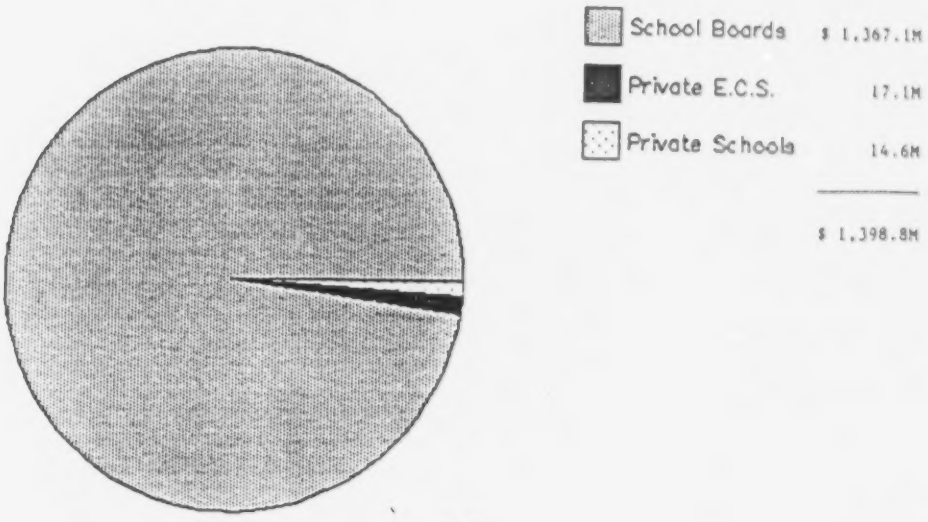
Education is a critical function of society and the mission of Alberta Education is "the best possible education for all Alberta students". Alberta Education is committed to achieving this mission through its goals of maintaining and improving the quality of education, and of providing all students equitable access to quality education.

Alberta Education provides leadership in public sector stewardship by managing, effectively and efficiently, the funds allocated by the Legislature and by distributing public funds fairly and equitably under the direction of the Legislature. As a result, the government and the public can be confident that students receive a quality education and that full value is received for the public funds expended.

The purpose of this information brochure is to summarize the type and amount of provincial support for basic education in Alberta. The provincial government, as indicated in Chart One, provides more than $1.3 billion to school boards, private Early Childhood Services operators, and approved private schools in a variety of grant programs designed to support and ensure "the best possible education for all Alberta students". The provincial government's commitment to basic education in Alberta is reflected in the high level of support provided each year to local school authorities, and this level of support reflects the high priority that the provincial government places on education in Alberta.

CHART ONE

THE PROVINCIAL FUNDING OF EDUCATION IN ALBERTA
(1988-89)



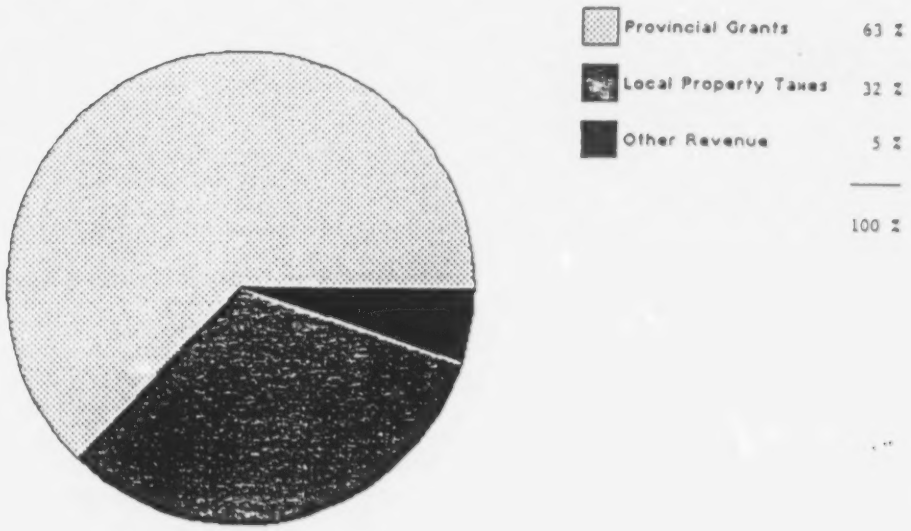
SOURCES OF FUNDING FOR EDUCATION

The funding of education in Alberta is a cooperative and joint undertaking of local school boards and the provincial government. School boards contribute through a local tax on property while the province provides a major portion of funds from general revenues and a tax levy on non-residential property. As presented in Chart Two, school boards currently receive approximately 63 percent of their revenues from the provincial government, 32 percent from local property taxes, and 5 percent from miscellaneous fees and charges.

CHART TWO

SOURCES OF SCHOOL BOARD REVENUE

(1988-89)



School Foundation Program Fund (SFPF)

Over 75 percent of provincial funding to school boards is distributed through the SFPF, which is funded by the general revenues of the province and by a tax levy on non-residential (commercial and industrial) property. Through the SFPF levy, every municipality is required to contribute annually to the fund. In 1988, a province-wide mill rate of 15.5 mills on non-residential assessment will generate $155.5 million. This revenue and the provincial contribution of $911.2 million, form the SFPF which provides support for the following foundation programs:

- basic per pupil grants ($809.7 million);
- pupil transportation grants ($80.8 million);
- school capital funding or debt retirement ($176.2 million).

Other Provincial Grants

In 1988-89, the provincial government will provide a variety of other grants from the general revenues of the province to support the following special or specific programs and services:

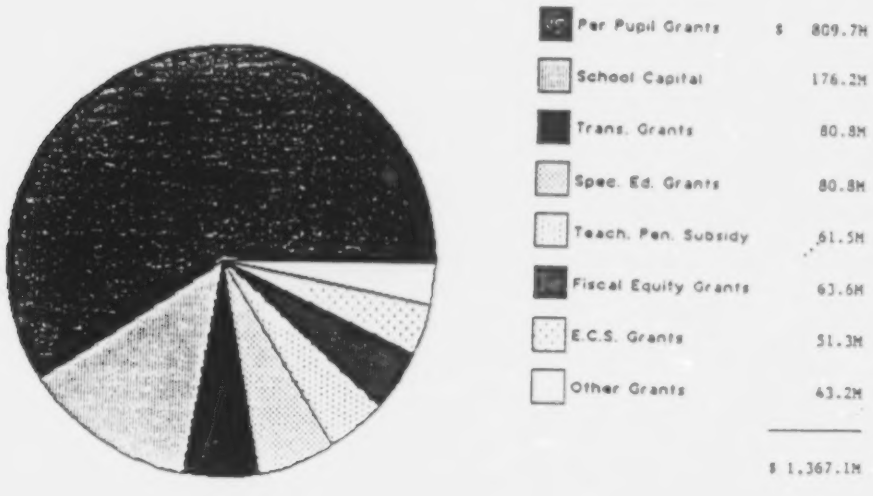
- financial equity among school boards ($63.6 million);
- special education programs ($80.8 million);
- teacher pension subsidy ($61.5 million);
- special pupil needs under specific programs such as vocational education, language programs, extension programs and Native education, and earmarked general education grants for programs such as community schools and textbook subsidies ($43.2 million);
- early childhood services ($51.3 million).

The proportion of funding for these other provincial grants is presented in Chart Three.

CHART THREE

PROVINCIAL FUNDING OF SCHOOL BOARDS IN ALBERTA

(1988-89)

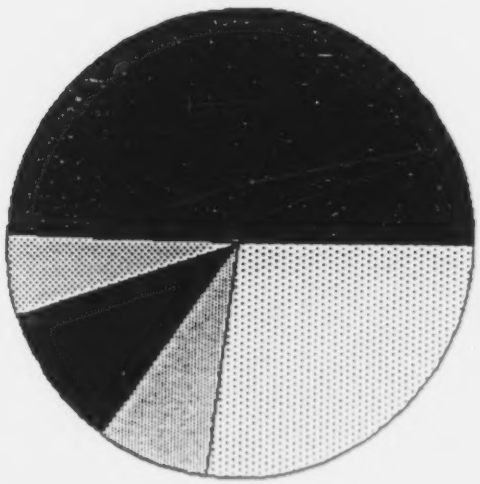


Local Property Taxes

Locally-elected school boards are also responsible for a portion of education costs through taxation on both residential and non-residential property. There are no restrictions on the ability of local school boards to tax locally. The capacity of a local school board to fund its share of education costs depends in part on its local assessment base for generating property taxes. Revenues generated from local property taxes represent approximately 32 percent of the total funding for education, and are supported by various types of property assessment in the proportions indicated in Chart Four.

CHART FOUR

PROPERTY ASSESSMENT SUPPORTING LOCAL SCHOOL PROPERTY TAXES



Residential	$ 10,164.6M
Farmland	1,217.8M
E.P. & P.L.	2,221.6M
Mach. & Equip.	1,736.5M
Other Non-Res.	5,936.4M
	$ 21,276.9M

SCHOOL FOUNDATION PROGRAMS

The school foundation programs include provincial support for basic per pupil instruction, pupil transportation, and school capital funding (for example, debt retirement).

Basic Per Pupil Grants

Basic per pupil instructional grants are provided by the provincial government to school boards to support the provision of quality education for all students, and to enable school boards to deliver instructional programs which meet the basic education needs of their students. In 1988-89, school boards will receive:

- $1,856 for each elementary student;
- $1,996 for each junior high student;
- $2,154 for each senior high student.

Pupil Transportation Grants

There are three main categories of pupil transportation grants: support to school boards in rural areas; support to school boards in urban areas; and special support to all school boards. School boards are eligible for pupil transportation grants if a pupil resides at least 2.4 kilometres from the school designated by the board for the pupil to attend. This distance requirement does not apply in the case of transportation of disabled pupils.

1. Rural Transportation

School boards in rural areas receive provincial support to operate school buses, whether owned or contracted, to transport eligible passengers to attend school. In 1988-89, rural school boards will receive the following basic grants:

- $44.95 to $66.90 per school bus (based on seating capacity) for each operating or inclement weather day;
- $44.45 per school bus for each non-operating day (up to a maximum of five days per year);
- $.56 per kilometre for annual route distances exceeding a fleet average of 65 kilometres per bus.

The above grants are calculated on the basis of a minimum load factor of 85 percent of the rated seating capacity of the school board's fleet of buses. Where the load factor (or occupancy) is less than 85 percent, funding will be prorated.

Rural school boards are also eligible for the following grants:

- $.56 per kilometre for each school bus used for transporting pupils between schools for regular instruction during the school day;
- $4.15 for each eligible passenger per day for special vehicles other than school buses, up to a daily maximum of $55.85 for horse drawn vehicles, $17.00 for cars, $30.00 for station wagons, and $43.45 for vans;
- $.40 per kilometre for special vehicles for annual route distances exceeding a fleet average of 50 kilometres per vehicle;
- $312 per pupil attending language programs where transportation on a regular bus route is not available;
- up to $.15 per kilometre for parent-provided transportation where regular transportation is not reasonable.

2. Urban Transportation

School boards in urban areas receive provincial support to transport eligible passengers to and from school, either by bus or public transit. In 1988-89, urban school boards will receive $244 per eligible passenger.

3. Special Support

School boards are also eligible to receive provincial support to meet the unique transportation requirements of disabled pupils, and to maintain a pupil temporarily in a residence other than that of the pupil's parents in order to provide the pupil with an appropriate educational program. In 1988-89, the following grants are available:

- $1,389 per pupil for basic special education transportation;
- $2,329 per pupil for special education weekend transportation;
- $2,092 per pupil for maintenance or boarding.

School Capital Funding

The provincial government supports the provision of quality educational facilities in an equitable and efficient manner to enable school boards to deliver quality educational programs and services which meet the needs of their students. Provincial support is provided under the 1988-90 school capital funding plan which will provide approximately $85 million annually (over three years) for new construction, modernization and building quality restoration projects.

Under the funding plan, priority will be given to urgent school building projects. New construction will receive approval when student enrolments increase and no alternative space is available within a reasonable distance. If an older building is available, the decision may be to modernize. Building quality restoration projects will be undertaken to meet the health and safety needs of students and staff, and to maintain existing buildings and equipment.

1. New Construction and Modernization

Provincial support for new construction and modernization under the school capital funding plan is determined by a formula which adjusts for such factors as financial equity, utilization, approved areas, and changes in construction costs. Priority will be given to projects which are vitally important to the health and safety of students and staff; to projects designed to overcome immediate building needs which are absolutely essential to the continued operation of existing school buildings; to projects designed to address a critical need for additional instructional space; and, to projects designed to overcome facility needs arising from obsolescence.

2. Building Quality Restoration Program (BQRP)

Provincial funding for BQRP projects is based on approved or actual costs, whichever is lower, adjusted for equity and age factors where applicable. Priority will be given to projects designed to remediate health, safety or acute structural deficiencies; to projects designed to overcome immediate needs to preserve the quality of school buildings; and, to projects designed to improve the quality of electrical and mechanical components, and the aesthetics or architectural finishes of school facilities.

3. Approval and Funding Procedures

School boards are required to submit annually their capital project applications in accordance with the established priorities, and to rank their project applications in order of priority. The School Buildings Services Branch will review and prioritize the capital submissions, and will develop, cost and submit an integrated provincial capital plan to the School Buildings Board for approval.

3. Approval and Funding Procedures (Continued)

The level of provincial support for each school capital project is determined by the School Buildings Board, in accordance with the school capital funding formula, provincial and local priorities, and available funding. On average, the provincial share of capital funding costs varies from 60 to 80 percent, with local school boards assuming responsibility for the balance of the costs that are above the established level of provincial support.

The actual financing of projects, that exceed $100,000 in provincial support, is usually through debenture borrowing from the Alberta Municipal Financing Corporation with prior approval of the Local Authorities Board. For projects equal to or less than $100,000 in provincial support, financing can be done through short term loans (five years or less) or, in the case of BQRP projects, by way of outright grants from Alberta Education. Provincial support for school capital projects is based on debenture and short term loan repayment installments, and is equal to the supported principal and interest that the board paid or will pay in a given year.

FISCAL EQUITY PROGRAMS

The provincial government, in recognition of the financial circumstances of certain school boards across the province, is committed to fiscal equity in education funding. The equity grant assists school boards that have a low tax base, a sparse population, and are located in remote areas of the province. In addition, the provincial government provides special grants to some school boards in exceptional cases, as well as financial support for pupils residing in unorganized territories.

Equity Grants

The provincial government provides fiscal equity funding ($56.3 million in 1988-89) to school boards to reduce the effects of factors which are beyond the control of school boards and which cause differences in available resources and services for pupils. The equity grant addresses variations in fiscal capacity, sparsity and distance as follows:

- The fiscal capacity component provides funding for school boards with a low amount of assessment per pupil.
- The sparsity component provides funding for school boards that are sparsely populated. This component is intended to compensate for higher per pupil costs because of necessary smallness of school or jurisdiction size.
- The distance component provides funding for school boards which operate at a distance from major supply centres. This component is intended to compensate for some of the higher costs associated with shipping, isolation pay, and special teacher housing.

Equity Grants (Continued)

Equity grant increases or reductions in 1988-89, are part of a multi-year plan to increase equity funding by redirecting equity funding from advantaged school boards to disadvantaged school boards, while ensuring that any reductions in any one year are modest. Funding increases for some school boards are being phased in as funds become available.

Incremental and Special Grants

The provincial government also provides special funding to school boards as may be required to enable a school board to continue the operation of a school or a program. Funding is contingent upon the review of the financial position and financial requirements of the school board, which must apply in writing for special consideration. The amount of funding, method of payment and individual requirements are determined upon approval of the application or request.

Pupils Resident in Unorganized Territory

The provincial government also provides funding to school boards providing education programs for pupils residing in unorganized territory, based on an amount equal to the tuition fee that is normally charged by the board. In addition, the parent of a pupil residing in unorganized territory, where the pupil must necessarily be maintained away from the residence of his parent to attend school, or must be transported to and from school, are eligible for $8.50 per day for boarding, or $.88 per kilometre for the one way distance, in 1988-89.

SPECIAL EDUCATION PROGRAMS

The provincial government provides support ($80.8 million in 1988-89) to assist school boards in providing appropriate programs for exceptional students with special needs, whether the students are gifted, talented, or physically or mentally disabled. Provincial funding is intended to ensure equity across the province while providing school boards with the necessary flexibility and responsibility for the administration of special education, including the use of special education grants according to the needs and priorities of the local school board.

Special Education Block Grants

School boards, in 1988-89, will receive a special education block grant of $166 per resident pupil to offer special education programs, or to arrange access to special education programs operated by other school boards or approved private schools, in accordance with provincial policies, guidelines and procedures.

Special Education Equity Grants

The provincial government provides additional funding to school boards which experience a high incidence of severely handicapped pupils among its resident pupils. In 1988-89, school boards will receive $8,791 for each severely handicapped resident pupil (excluding pupils in institutions) in excess of the provincial average incidence, approximately 0.68 percent. This additional funding ensures that a board receives extra funding when it is responsible for a higher than average proportion of high cost pupils.

Institutional Support Grants

The provincial government provides support to school boards that provide educational programming for school age students who are residents in, or placed in, an institution, including group homes considered to be institutions for funding purposes. In 1988-89, provincial funding will be based on $21,700 per approved teaching position in the institution.

Exempt Facilities, Young Offenders' Program and Distance Education Projects

In 1988-89, school boards will receive $125 per pupil per month for pupils who are placed in a school jurisdiction by Alberta Social Services or the Alberta Solicitor General, and who, because of their placement in a tax exempt private facility, are not supported by the local tax requisition. Provincial funding is available to school jurisdictions that provide services under contract to pupils in Young Offenders Centres operated by the province. Provincial funding is also provided to school jurisdictions in northern and southeastern Alberta which are providing distance education to high school students using new technology.

SPECIAL NEEDS PROGRAMS

The provincial government provides a number of grants ($33.2 million in 1988-89) to support the provision of educational programs that meet the special needs of students beyond basic education. Financial support for these programs is conditional with the requirement or expectation that a certain program or services will be offered.

Extension Programs

School boards are eligible for financial support ($10.1 million in 1988-89) to assist individuals, who are beyond school age or who are not able to attend school during regular hours, to acquire a basic education through adult basic education, day, evening, summer and special education extension programs. In 1988-89, school boards are eligible for the following grants:

- up to $5.25 per enrolment course hour for adult basic education extension programs;
- $3.95 per enrolment course hour for day, evening and summer extension programs;
- $2,018 per student for special education extension programs.

Native Education Programs

School boards, with a significant number of Native students, are eligible for financial support ($4 million in 1988-89) for implementing approved projects for the delivery of educational programs and services designed to enhance the opportunities for Native students to acquire high quality education; for Native people to help guide and shape the education of their children; and, for all Alberta students to develop an understanding and appreciation of Native histories, cultures and life-styles.

Language Programs

Provincial support ($6.9 million in 1988-89) is provided to school boards to support programs in which French is used as the language of instruction, in which English is learned as a second language, and in which the language of instruction is a language other than English or French. In 1988-89, school boards are eligible for the following grants:

- $326 per elementary pupil and $398 per secondary pupil for French language programs (these rates are supported by $3.6 million in federal funding);
- $639 per pupil for English as a second language programs;
- $120 per pupil for programs in languages other than English or French.

Vocational Education Programs

Provincial support ($10.8 million in 1988-89) is provided to school boards for vocational education programs to assist pupils to integrate basic education skills and job entry skill development in a technical learning environment, and to prepare them for employment or further training. Support is also provided for academic-occupational and integrated occupational programs to assist students who have difficulty in learning in regular secondary school programs and who require an alternative program to enhance their basic skills and their ability to enter into employment or further training and education. In 1988-89, the following grants are available:

- $20.40 per credit enrolment unit for 12/15 level vocational education courses and $40.80 per credit enrolment unit for 22/35 level vocational education courses;
- $410 per pupil (year 1) and $820 per pupil (years 2-4) for an academic-occupational program;
- $760 per pupil in Grades 8,9, and 10 for pilot boards involved in the integrated occupational program.

GENERAL EDUCATION GRANTS

The provincial government also provides general education grants ($71.6 million in 1988-89) to support community schools, regional film libraries, teachers' pensions, textbook subsidies, and the implementation of the secondary education policy.

Community Schools

Provincial support ($2.3 million in 1988-89) is provided to school boards which operate designated community schools, which enable communities to meet their educational, recreational, cultural, social and other needs within their community. In 1988-89, the province will provide $38,000 per designated community school to support the costs of providing leadership services, secretarial services and support, community use, and other costs associated with the operation of a designated community school.

Regional Film Centres

School boards, in areas outside of Edmonton and Calgary, are eligible for a grant of $1.25 per pupil in 1988-89, to support the equitable provision of film and related learning resources as an integral part of learning experiences for pupils, through participation in a regional film centre.

Teachers' Pensions

The provincial government will provide approximately $61.5 million to the Teachers' Retirement Fund in 1988-89 to pay 50 percent of the pension benefits paid to teachers in Alberta.

Basic Learning Resource Acquisition Subsidy

The provincial government assists eligible school authorities in providing educational programming to Alberta students enrolled in Grades 1-12 and in the Alberta Faculties of Education by making available basic learning resources at subsidized prices through the Alberta Learning Resources Distributing Centre.

The 25 percent subsidy ($3 million in 1988-89) applies to any print, non-print and courseware/software materials that have been authorized by Alberta Education as basic learning resources. To qualify for the subsidy, the eligible authority must provide to all Grades 1 to 12 students the purchased authorized basic learning resources, either on free loan or rented at a fee of no more than one-third the net purchase price from the Centre.

Secondary Education Implementation

In 1988-89, school boards will receive financial support to assist in implementing the new junior and senior high school programs initiated by the Secondary Education Policy Review as follows:

- $14 per eligible junior and senior high school pupil will be provided in the form of a credit at the Learning Resources Distributing Centre for the purchase of specified secondary education resources purchased through the Centre;
- $6 per eligible junior and senior high pupil will be provided for teacher inservice required for secondary education changes.

EARLY CHILDHOOD SERVICES

Early Childhood Services (ECS) is a voluntary program offered by school boards and private ECS operators. The provincial government, by way of $68.4 million in 1988-89, supports ECS programs and the provision of integrated services through parents, staff and community, that enhances individual abilities and future educational opportunities, and that addresses the learning needs of each child before entrance into primary education.

Basic Instructional Grant

Approved ECS operators will receive a basic instructional grant of $1,082 per child in 1988-89, which includes $11.80 per child for regional coordination and parent resources.

Canada Pension Plan

Public ECS operators will receive $6.00 per child in 1988-89 as reimbursement for Canada Pension Plan contributions made on behalf of ECS teachers.

Disadvantaged Area

ECS operators in disadvantaged areas will receive a grant of $304 per child in 1988-89, to assist in providing locally-initiated programs designed to help children compensate for adverse social and economic conditions associated with the geographical area in which they live.

Language Programs

In 1988-89, ECS operators will be eligible for a grant of $326 per child to ensure appropriate opportunities for children to receive instruction in the French language, and a grant of $51.20 per child to give children access to instructional programs in languages other than English or French.

Special Education Programs

The provincial government provides additional support to ECS operators to provide educational programs and services for mildly, moderately and severely disabled children. In 1988-89, ECS operators will receive $1,269 per mildly or moderately disabled children and the following program unit grants for severely disabled children:

Number of Children Enrolled in Program Unit	Rate Per Program Unit
1	$ 22,431
2	26,917
3	31,404
4	35,895
5	40,367
6	44,814
7 or more	44,814 + $7,469 for each additional child

Small Centre Assistance

The provincial government provides additional assistance to ECS operators to offset the higher costs associated with the operation of necessary small centres in rural areas only. Where the enrolment in the centre is below 20, the ECS operator may receive a grant of up to $4,044 in 1988-89, and a grant of $1,809 per mildly or moderately disabled child.

Transportation

In 1988-89, ECS operators are eligible for provincial support for transporting children to attend ECS programs ($2.20 per round trip), for special visits made by a teacher, a child development specialist, or a teacher aide to the home of a child enrolled in an in-home program ($8.25 per round trip), and for transporting disabled children to attend an ECS program ($8.25 per round trip).

PRIVATE SCHOOLS

Private schools are recognized by the provincial government as a valid alternative to public schools. Provincial funding ($14.6 million in 1988-89) is provided to accredited private schools (formerly Category I and II private schools) which: employ certificated teachers; follow the Alberta curriculum or an alternative program approved by the Minister; have students write achievement tests and diploma exams; and, meet provincial health and safety standards.

Basic Instructional Grants

In 1988-89, accredited private schools eligible for provincial funding, receive the following basic instructional grants:

- $1,347 per elementary pupil;
- $1,448 per junior high pupil;
- $1,562 per full-time equivalent senior high pupil.

French Language Programs

Accredited private schools are eligible for French language program grants in 1988-89 as follows:

- $326 per elementary pupil;
- $398 per secondary pupil.

Extension Programs

Accredited private schools, which offer day, evening or summer extension programs, are eligible for $3.00 per enrolment course hour in 1988-89.

Special Education Implementation

In 1988-89, Category I and II private schools will receive financial support to assist in implementing the new junior and senior high school programs initiated by the Secondary Education Policy Review as follows:

- $14 per eligible junior and senior high school pupil will be provided in the form of credit at the LRDC for the purchase of specified secondary education resources purchased through the LRDC;
- $6 per eligible junior and senior high pupil will be provided for teacher inservice required for secondary education changes.

APPENDIX C

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 NET MILL RATE (4)	POOLED ASSESSMENT $1708 PER RES STUDENT (5)	EFFECT OF FULL POOLING ON EQUITY POTENTIAL (6)	FINAL JURISDICTION REVENUE CHANGE (7)	FINAL CHANGE AS A % OF T.O.R. (8)	PROVINCIAL COMPENSATION REQUIRED (9)
BERRY CREEK SCHOOL DIV #1	2,319,466	178	1,631,118	13.97	304,024	597,991	(729,103)	-31.43%	729,103
CARDSTON SCHOOL DIV #2	14,560,140	2,500	1,475,000	27.99	4,270,000	(2,171,259)	623,741	4.28%	0
CYPRESS SCHOOL DIVISION #4	6,761,745	1,058	3,155,500	3.58	1,807,064	1,470,461	122,025	1.80%	0
TABER SCHOOL DIV #6	10,729,776	2,385	3,383,515	32.32	4,073,580	(433,481)	256,584	2.39%	0
ACADIA SCHOOL DIV #8	4,219,421	613	1,734,018	26.29	1,047,004	798,555	111,541	2.64%	0
RANGELAND SCHOOL DIV #9	4,432,460	810	1,569,347	21.58	1,383,480	213,617	27,750	0.63%	0
PEACE RIVER SCHOOL DIV #10	13,676,948	2,693	4,115,657	27.40	4,599,644	473,810	937,797	7.00%	0
YELLOWHEAD SCHOOL DIV #12	25,635,900	4,759	8,927,795	26.00	8,128,372	816,616	17,193	0.07%	0
ROCKY MOUNTAIN S DIV #15	14,691,782	2,928	4,229,554	17.02	5,001,024	1,355,660	2,127,130	14.48%	0
NEUTRAL HILLS SCHOOL DIV #16	3,114,147	549	1,336,495	29.29	937,692	490,175	91,372	2.93%	0
STURGEON SCHOOL DIV #24	23,394,400	4,340	7,733,850	40.79	7,412,720	(816,340)	(1,137,470)	-4.86%	1,137,470
WILLOW CREEK SCHOOL DIV #28	14,305,572	2,517	3,683,969	36.30	4,299,036	(728,110)	(113,043)	-0.79%	113,043
PINCHER CREEK SCHOOL DIV #29	6,090,732	1,097	1,778,684	29.07	1,873,676	120,277	215,289	3.53%	0
STARLAND SCHOOL DIV #30	3,245,341	503	1,399,200	34.46	859,124	277,807	(262,269)	-8.08%	262,269
WAINWRIGHT SCHOOL DIV #32	8,462,997	1,652	2,650,000	29.16	2,821,616	198,633	370,249	4.37%	0
PROVOST SCHOOL DIV #33	4,968,826	757	2,054,309	34.21	1,292,956	403,784	(357,569)	-7.20%	357,569
WESTLOCK SCHOOL DIV #37	10,998,221	2,084	2,388,698	37.75	3,559,472	(1,227,413)	(56,639)	-0.51%	56,639
FOOTHILLS SCHOOL DIV #38	27,444,000	4,993	8,573,000	39.97	8,528,044	(1,048,922)	(1,093,878)	-3.99%	1,093,878
ROCKY VIEW SCH DIV #41	41,890,000	8,728	12,901,000	29.63	14,907,424	(13,719)	1,992,705	4.76%	0
SPIRIT RIVER SCHOOL DIV #47	8,141,770	1,313	2,592,556	31.04	2,242,604	540,706	190,754	2.34%	0
HIGH PRAIRIE SCHOOL DIV #48	18,823,527	3,394	3,875,975	29.79	5,796,952	(1,185,143)	735,834	3.91%	0
FAIRVIEW SCHOOL DIV #50	8,168,638	1,597	1,779,100	34.77	2,727,676	(860,120)	88,456	1.08%	0
LAC LA BICHE SCHOOL DIV #51	11,624,428	2,023	1,590,343	31.97	3,455,284	(1,564,067)	300,874	2.59%	0
FT VERMILION SCHOOL DIV #52	19,487,005	2,611	3,600,943	36.46	4,439,588	(951,451)	(92,806)	-0.48%	92,806
EAST SMOKY SCHOOL DIV #54	10,828,810	1,777	4,307,016	22.19	3,035,116	1,374,960	103,060	0.95%	0
THREE HILLS SCHOOL DIV #60	7,743,201	1,957	3,074,336	30.40	3,342,556	102,583	370,803	4.79%	0
NORTHLAND SCHOOL DIV #61	32,597,099	1,713	5,178,150	28.80	2,925,804	2,836,851	584,505	1.79%	0
DRUMHELLER VALLEY S DIV #62	6,039,317	946	1,399,617	34.16	1,615,768	(188,572)	27,579	0.46%	0
CROWSNEST PASS S DIV #63	5,141,474	1,250	1,255,009	32.00	2,135,000	(698,325)	181,666	3.53%	0
MOUNT RUNDLE SCH DIV #64	4,320,124	869	1,501,146	24.53	1,484,252	52,986	36,092	0.84%	0

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 NET MILL RATE (4)	POOLED ASSESSMENT $1708 PER RES STUDENT (5)	EFFECT OF FULL POOLING ON EQUITY POTENTIAL (6)	FINAL JURISDICTION REVENUE CHANGE (7)	FINAL CHANGE AS A % OF T.O.R. (8)	PROVINCIAL COMPENSATION REQUIRED (9)
TWIN RIVERS SCHOOL DIV #65	12,422,827	2,132	4,390,700	27.76	3,641,456	95,514	(653,730)	-5.26%	653,730
COUNTY OF GRANDE PRAIRIE #1	17,996,040	3,421	4,683,960	38.40	5,843,068	(1,470,174)	(311,066)	-1.73%	311,066
COUNTY OF VULCAN #2	6,685,000	1,105	2,268,542	33.68	1,887,340	366,787	(14,415)	-0.22%	14,415
COUNTY OF ROCKY #3	12,762,105	2,577	2,960,000	28.43	4,401,516	(739,808)	701,708	5.50%	0
COUNTY OF NEWELL #4	8,466,981	1,665	3,578,940	24.87	2,843,820	626,956	(108,164)	-1.28%	108,164
COUNTY OF WARNER #5	9,174,605	1,806	2,369,636	46.16	3,084,648	(1,169,108)	(454,096)	-4.95%	454,096
COUNTY OF STETTLER #6	6,110,148	1,169	2,300,000	37.47	1,996,652	251,211	(252,137)	-4.13%	252,137
COUNTY OF THORHILD #7	3,981,256	621	1,164,026	44.61	1,060,668	(147,979)	(251,337)	-6.31%	251,337
COUNTY OF FORTY MILE #8	6,162,102	979	1,866,042	34.63	1,672,132	182,550	(11,360)	-0.18%	11,360
COUNTY OF BEAVER #9	9,123,770	1,697	2,775,000	39.32	2,898,476	(426,467)	(302,991)	-3.32%	302,991
COUNTY OF WETASKIWIN #10	12,180,055	2,441	4,029,700	34.77	4,169,228	(180,444)	(40,916)	-0.34%	40,916
COUNTY OF BARRHEAD #11	12,698,119	2,262	2,368,750	38.29	3,863,496	(1,537,630)	(42,884)	-0.34%	42,884
COUNTY OF ATHABASCA #12	10,404,295	1,793	2,669,381	39.79	3,062,444	(675,402)	(282,339)	-2.71%	282,339
COUNTY OF SMOKY LAKE #13	4,163,132	683	1,300,000	30.35	1,166,564	234,440	101,004	2.43%	0
COUNTY OF LACOMBE #14	18,802,674	4,241	6,626,021	24.19	7,243,628	0	617,607	3.28%	0
COUNTY OF WHEATLAND #16	13,006,605	2,141	4,324,975	27.36	3,656,828	170,614	(497,533)	-3.83%	497,533
COUNTY OF MOUNTAIN VIEW #17	19,472,600	4,351	6,093,283	30.40	7,431,508	(506,297)	831,928	4.27%	0
COUNTY OF PAINTEARTH #18	5,804,850	909	1,855,000	16.34	1,552,572	310,378	7,950	0.14%	0
COUNTY OF ST PAUL #19	10,037,600	1,693	1,506,000	26.24	2,891,644	(816,954)	568,690	5.67%	0
COUNTY OF STRATHCONA #20	64,537,702	11,419	24,781,133	39.04	19,503,652	0	(5,277,481)	-8.18%	5,277,481
COUNTY OF TWO HILLS #21	4,109,403	750	1,442,457	31.63	1,281,000	245,324	83,867	2.04%	0
COUNTY OF CAMROSE #22	10,480,246	1,970	3,861,000	49.94	3,364,760	(633,769)	(1,130,009)	-10.78%	1,130,009
COUNTY OF RED DEER #23	23,223,000	5,328	5,605,627	25.98	9,100,224	(1,514,383)	1,980,214	8.53%	0
COUNTY OF VERMILION RIVER #24	13,224,700	2,491	3,872,600	36.74	4,234,628	(571,105)	(189,077)	-1.43%	189,077
COUNTY OF LEDUC #25	22,375,000	4,097	6,700,000	41.10	6,997,676	(1,250,833)	(953,157)	-4.26%	953,157
COUNTY OF LETHBRIDGE #26	12,631,261	3,131	3,451,637	35.06	5,347,748	(1,742,835)	153,276	1.21%	0
COUNTY OF MINBURN #27	8,066,823	1,371	3,254,300	40.06	2,341,668	138,410	(774,422)	-9.60%	774,422
COUNTY OF LAC ST ANNE #28	13,830,433	2,450	3,875,505	32.05	4,184,600	(42,546)	266,549	1.93%	0
COUNTY OF FLAGSTAFF #29	9,410,858	1,793	3,476,133	35.47	3,062,444	254,778	(158,911)	-1.69%	158,911
COUNTY OF LAMONT #30	8,401,311	1,621	2,472,738	44.62	2,768,668	(768,369)	(472,439)	-5.62%	472,439

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 NET MILL RATE (4)	POOLED ASSESSMENT $1708 PER RES STUDENT (5)	EFFECT OF FULL POOLING ON EQUITY POTENTIAL (6)	FINAL JURISDICTION REVENUE CHANGE (7)	FINAL CHANGE AS A % OF T.O.R. (8)	PROVINCIAL COMPENSATION REQUIRED (9)
COUNTY OF PARKLAND #31	51,282,000	8,760	18,695,004	42.89	14,962,080	(45,958)	(3,778,882)	-7.37%	3,778,882
ST ALBERT SCHOOL DIST #3	18,479,415	3,829	4,412,500	39.68	6,539,932	(2,407,615)	(280,183)	-1.52%	280,183
EDMONTON SCHOOL DIST #7	334,528,000	66,044	125,230,000	34.97	112,803,152	0	(12,426,848)	-3.71%	12,426,848
CALGARY SCHOOL DISTRICT #19	414,186,942	84,923	161,808,244	35.11	145,048,484	0	(16,759,760)	-4.05%	16,759,760
LETHBRIDGE SCHOOL DIST #51	36,090,700	7,709	12,468,400	35.46	13,166,972	(1,002,100)	(303,528)	-0.84%	303,528
MEDICINE HAT S DIST #76	28,212,159	5,746	9,020,176	36.03	9,814,168	(1,101,068)	(307,076)	-1.09%	307,076
BANFF SCHOOL DISTRICT #102	2,777,924	423	1,260,435	10.58	722,484	11,421	(526,530)	-18.95%	526,530
RED DEER SCHOOL DIST #104	37,064,730	8,121	11,560,025	34.79	13,870,668	(2,205,437)	105,206	0.28%	0
MORLEY SCHOOL DIST #172	63,100	23	34,300	20.08	39,284	0	4,984	7.90%	0
WETASKIWIN SCHOOL DIST #264	10,252,827	1,512	2,054,199	32.53	2,582,496	(371,859)	156,438	1.53%	0
STIRLING SCHOOL DIST #647	1,274,339	276	142,061	33.15	471,408	(285,832)	43,515	3.41%	0
LEDUC SCHOOL DIST #297	13,223,574	2,435	2,443,060	37.60	4,158,980	(1,703,977)	11,943	0.09%	0
LAKE LOUISE SCH DIST #1063	129,600	31	32,970	1.79	52,948	1,311	21,289	16.43%	0
CAMROSE SCHOOL DIST #1315	9,532,162	1,735	2,503,000	36.70	2,963,380	(554,845)	(94,465)	-0.99%	94,465
STETTLER SCHOOL DIST #1475	5,842,803	929	1,585,280	42.22	1,586,732	(266,003)	(264,551)	-4.53%	264,551
EXSHAW SCH DIST #1699	1,417,107	63	213,302	9.30	107,604	1,247	(104,451)	-7.37%	104,451
LEGAL SCHOOL DIST #1738	1,916,478	376	323,307	32.60	642,208	(266,647)	52,254	2.73%	0
LLOYDMINSTER PUBLIC SCH DIV		1,456	2,966,059	37.57	2,486,848	77,168	(402,043)		402,043
ROSENHEIM SCHOOL DIST #1892	32,970	8	15,000	1.32	13,664	459	(877)	-2.66%	877
WESTERN RIDGE S DIST #2083	27,100	2	12,000	1.37	3,416	115	(8,469)	-31.25%	8,469
BROOKS SCHOOL DIST #2092	9,712,700	1,872	2,552,000	38.56	3,197,376	(821,605)	(176,229)	-1.81%	176,229
HOKENHEIM SCHOOL DIST #2094	31,500	15	20,000	21.07	25,620	861	6,481	20.57%	0
ST PAUL SCHOOL DIST #2228	3,668,575	601	812,775	37.12	1,026,508	(244,160)	(30,427)	-0.83%	30,427
REDCLIFF SCHOOL DIST #2283	3,207,465	865	788,500	32.74	1,477,420	(575,120)	113,800	3.55%	0
GRANDE PRAIRIE S DIST #2357	24,544,066	4,041	5,973,886	40.57	6,902,028	(1,641,640)	(713,498)	-2.91%	713,498
WHITECOURT SCH DIST #2736	5,784,570	1,102	1,050,000	30.57	1,882,216	(622,355)	209,861	3.63%	0
FORT MCMURRAY S DIST #2833	28,268,000	4,278	12,474,343	41.47	7,306,824	306,733	(4,860,786)	-17.20%	4,860,786
JASPER SCHOOL DIST #3063	2,676,300	428	1,185,000	22.96	731,024	27,478	(426,498)	-15.94%	426,498
PORTSMOUTH SCH DIST #3705	22,946	0	22,215	13.15	0	0	(22,215)	-96.81%	22,215
WATERTON PARK S DIST #4233	174,312	22	86,622	16.39	37,576	2,342	(46,704)	-26.79%	46,704

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

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GROVEDALE SCHOOL DIST #4910	1,160,969	224	537,965	16.75	382,592	183,265	27,892	2.40%	0
DEVON SCHOOL DISTRICT #4972	4,839,286	938	1,237,601	47.28	1,602,104	(621,865)	(257,362)	-5.32%	257,362
ST ISIDORE SCH DIST #5054	1,764,058	54	52,000	26.67	92,232	(22,472)	17,760	1.01%	0
KEYSTONE VALLEY S DIST #5098	76,590	24	39,790	22.25	40,992	0	1,202	1.57%	0
SWAN HILLS SCH DIST #5109	2,607,911	476	1,186,500	6.54	813,008	23,943	(349,549)	-13.40%	349,549
GRANDE CACHE S DIST #5258	4,910,679	851	1,695,371	39.65	1,453,508	8,048	(234,015)	-4.77%	234,015
LAKELAND SCH DIST #5460	17,100,344	3,069	3,990,524	30.24	5,241,852	(640,292)	611,036	3.57%	0
CRANBERRY HILLS SCH DIST #5530	26,500	8	25,000	3.73	13,664	161	(11,175)	-42.17%	11,175
SIBBALD FLATS SCH DIST #5531	33,449	6	18,507	6.49	10,248	25	(8,234)	-24.62%	8,234
WAINWRIGHT NORTH RCSSD #277	35,656	31	27,500	23.17	52,948	(6,283)	19,165	53.75%	0
WAINWRIGHT EAST RCSSD #278	43,044	32	37,600	29.30	54,656	(9,733)	7,323	17.01%	0
CALGARY RCSS DIST #1	126,327,483	27,037	43,385,773	34.83	46,179,196	(3,146,204)	(352,781)	-0.28%	352,781
EDMONTON RCSS DIST #7	132,441,003	27,787	45,093,000	34.75	47,460,196	(2,702,247)	(335,051)	-0.25%	335,051
MOON LAKE RCSS DIST #326	13,600	12	9,750	58.51	20,496	(13,020)	(2,274)	-16.72%	2,274
LETHBRIDGE RCSS DIST #9	12,448,214	2,510	3,698,134	35.61	4,287,080	(646,305)	(57,359)	-0.46%	57,359
DRAYTON VALLEY RURAL RCSSD #334	67,700	85	60,000	7.30	145,180	2,499	87,679	129.51%	0
WETASKIWIN RCSSD #15	2,078,686	385	275,000	32.25	657,580	(321,951)	60,629	2.92%	0
OKOTOKS RCSSD #346	305,947	264	240,852	37.11	450,912	(201,451)	8,609	2.81%	0
VEGREVILLE CSSD #16	1,949,000	315	591,951	39.71	538,020	(24,795)	(78,726)	-4.04%	78,726
SHILO RCSSD #348	400	3	1,744	23.71	5,124	(1,946)	1,434	358.50%	0
HAIRY HILLS RCSSD #351	2,580	2	2,081	33.98	3,416	(1,163)	172	6.67%	0
RED DEER RCSS DIST #17	10,403,045	2,036	2,416,104	34.63	3,477,488	(960,127)	101,257	0.97%	0
SASKATCHEWAN RCSSD #144	168,894	50	155,560	28.47	85,400	0	(70,160)	-41.54%	70,160
PINCHER CREEK RCSSD #18	1,891,726	331	427,777	22.44	565,348	36,616	174,187	9.21%	0
MEDICINE HAT RCSSD #21	9,011,810	1,912	2,736,740	35.26	3,265,696	(537,250)	(8,294)	-0.09%	8,294
THERESETTA RCSSD #23	625,492	37	57,500	33.59	63,196	(4,083)	1,613	0.26%	0
DRUMHELLER RCSS DIST #25	1,304,943	259	310,301	38.08	442,372	(144,007)	(11,936)	-0.91%	11,936
LAKELAND RCSSD #150	7,912,720	1,471	1,945,919	32.11	2,512,468	(399,988)	166,361	2.10%	0
FORT VERMILION RCSSD #26	808,766	172	94,643	14.23	293,776	19,539	218,672	27.04%	0
GRANDE PRAIRIE RCSSD #28	8,458,283	1,641	2,095,971	39.29	2,802,828	(860,526)	(153,669)	-1.82%	153,669

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE	1989/90 RESIDENT STUDENTS	1989 SUPPLEMENTARY REQUISITION	1989 NET MILL RATE	POOLED ASSESSMENT $1708 PER RES STUDENT	EFFECT OF FULL POOLING ON EQUITY POTENTIAL	FINAL JURISDICTION REVENUE CHANGE	FINAL CHANGE AS A % OF T.O.R.	PROVINCIAL COMPENSATION REQUIRED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
STONY PLAIN RCSSD #151	1,920,840	413	365,453	35.31	705,404	(309,196)	30,755	1.60%	0
MCLENNAN RCSS DIST #30	672,349	137	125,571	41.18	233,996	(114,123)	(5,698)	-0.85%	5,698
WAINWRIGHT RCSSD #31	1,949,810	322	255,652	28.28	549,976	(211,861)	82,463	4.23%	0
EDSON RCSSD #153	1,956,482	366	310,000	30.25	625,128	(241,586)	73,542	3.76%	0
FORT MCMURRAY RCSSD #32	22,672,926	3,343	8,328,511	37.35	5,709,844	239,693	(2,378,974)	-10.49%	2,378,974
FAIRVIEW RCSSD #35	1,827,057	258	414,583	39.67	440,664	(73,201)	(47,120)	-2.58%	47,120
HINTON RCSSD #155	1,981,264	422	508,736	28.34	720,776	(93,899)	118,141	5.96%	0
SPIRIT RIVER RCSSD #36	383,550	64	68,958	38.45	109,312	(42,210)	(1,856)	-0.48%	1,856
BIG EDDY RCSSD #164	42,649	7	10,700	22.12	11,956	334	1,390	3.73%	0
WESTDALE RCSSD #174	436,100	18	424,440	41.33	30,744	0	(393,696)	-90.28%	393,696
NORTH PEACE RCSSD #43	5,904,655	1,024	1,197,533	32.76	1,748,992	(438,793)	112,666	1.91%	0
STONEY VISTA RCSSD #184	42,175	25	22,237	41.33	42,700	(21,379)	(916)	-2.17%	916
KILLAM RCSS DIST #49	223,625	78	49,500	29.12	133,224	(66,069)	17,655	7.89%	0
MONTFORT RCSSD #185	83,890	42	62,000	25.63	71,736	0	9,736	11.61%	0
ASSUMPTION RCSS DIST #50	186,190	44	63,521	35.46	75,152	(12,212)	(581)	-0.31%	581
WASKASOO RCSSD #186	49,655	25	10,500	20.56	42,700	(14,691)	17,309	35.26%	0
SEXSMITH RCSS DIST #51	585,222	155	104,302	36.93	264,740	(147,962)	12,476	2.13%	0
TABER RCSS DIST #54	1,752,909	419	431,989	31.88	715,652	(221,917)	61,746	3.52%	0
GAP LAKE RCSSD #188	1,755	0	1,755	40.02	0	0	(1,755)	-100.00%	1,755
HIGH PRAIRIE RCSS DIST #56	1,834,121	260	205,757	26.27	444,080	(154,998)	83,325	4.54%	0
BOWTELL RCSSD #189	10,400	7	2,337	40.02	11,956	(8,763)	856	8.23%	0
KING EDWARD RCSSD #200	18,800	8	8,276	40.02	13,664	(5,799)	(411)	-2.19%	411
CAMROSE RCSSD #60	2,596,857	462	733,242	47.24	789,096	(227,182)	(171,328)	-6.60%	171,328
ISLAND HILL RCSSD #201	11,900	11	3,153	40.01	18,788	(14,161)	1,474	12.39%	0
CAMPBELL LAKE RCSSD #202	7,000	1	6,671	40.01	1,708	45	(4,918)	-70.26%	4,918
POPLAR HEIGHTS RCSSD #203	16,600	11	3,121	40.03	18,788	(14,186)	1,481	8.92%	0
PROVOST RCSS DIST #65	841,734	123	238,400	38.14	210,084	3,265	(25,031)	-2.98%	25,051
BEAVERLODGE RCSS DIST #68	496,415	106	81,135	32.57	181,048	(84,327)	15,586	3.14%	0
COALDALE RCSS DIST #73	1,165,422	231	219,224	30.61	394,548	(131,621)	43,703	3.75%	0
PICTURE BUTTE RCSS DIST #79	795,334	186	174,350	36.71	317,688	(136,612)	6,726	0.85%	0

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 NET MILL RATE (4)	POOLED ASSESSMENT $1708 PER RES STUDENT (5)	EFFECT OF FULL POOLING ON EQUITY POTENTIAL (6)	FINAL JURISDICTION REVENUE CHANGE (7)	FINAL CHANGE AS A % OF T.O.R. (8)	PROVINCIAL COMPENSATION REQUIRED (9)
VEGREVILLE RURAL CSSD #220	72,700	34	54,130	39.53	58,072	(9,884)	(5,942)	-8.17%	5,942
BOW ISLAND RCSS DIST #82	615,404	107	182,000	33.94	182,756	593	1,349	0.22%	0
VALLEYVIEW RCSS DIST #84	1,001,563	148	73,913	23.26	252,784	(105,661)	73,210	7.31%	0
STRAND RCSS DIST #86	4,200	2	3,800	53.06	3,416	(850)	(1,234)	-29.38%	1,234
CEDAR CREEK RCSSD #232	15,332	3	1,890	27.95	5,124	(2,473)	761	4.96%	0
WHITECOURT RCSS DIST #94	2,823,058	546	481,970	30.37	932,568	(343,005)	107,593	3.81%	0
PONOKA RCSS DIST #95	844,314	117	115,008	27.48	199,836	(49,886)	34,942	4.14%	0
VERMILION RCSS DIST #97	1,691,664	189	287,501	46.75	322,812	(98,948)	(63,637)	-3.76%	63,637
MAPLE HILL RCSSD #239	9,161	2	7,883	41.33	3,416	0	(4,467)	-48.76%	4,467
RAYMOND RCSS DIST #100	82,950	32	21,729	26.91	54,656	(23,790)	9,137	11.02%	0
TINCHEBRAY RCSSD #243	7,024	3	6,500	16.62	5,124	109	(1,267)	-18.04%	1,267
GARTLEY RCSS DIST #101	1,549	0	949	11.09	0	0	(949)	-61.27%	949
WHITE ROSE RCSS DIST #102	10,799	0	5,999	12.89	0	0	(5,999)	-55.55%	5,999
CASTLE RCSSD #248	958,353	8	938,300	29.55	13,664	0	(924,636)	-96.48%	924,636
MORNING GLORY RCSSD #103	5,942	0	3,492	11.64	0	0	(3,492)	-58.77%	3,492
FT SASKATCHEWAN RCSSD #104	4,547,330	713	1,839,600	42.66	1,217,804	0	(621,796)	-13.67%	621,796
SHERWOOD PARK CSSD #105	14,690,861	2,937	4,302,948	42.62	5,016,396	(1,375,238)	(661,790)	-4.50%	661,790
ROSEDALE RCSS DIST #108	21,280	12	14,577	30.47	20,496	(3,637)	2,282	10.72%	0
STIRLING RCSSD #261	36,827	9	6,984	27.62	15,372	(3,916)	2,472	6.71%	0
WESTLOCK RCSS DIST #110	1,978,723	489	393,968	28.45	835,212	(318,110)	123,134	6.22%	0
DRAYTON VALLEY RCSSD #111	1,582,205	292	290,000	21.70	498,736	8,585	217,321	13.74%	0
MACK RCSSD #313	23,148	6	3,753	38.63	10,248	(6,094)	401	1.59%	0
AMBERIDGE RCSSD #315	26,200	8	24,900	29.67	13,664	235	(11,001)	-41.99%	11,001
TOMAHAWK RCSS DIST #120	3,050	5	2,875	52.88	8,540	(5,879)	(214)	-7.02%	214
AUBINDALE RCSS DIST #122	11,783	6	6,400	25.68	10,248	(1,510)	2,338	19.84%	0
LLOYDMINSTER RC SEP SCH DIV		375	684,000	38.83	640,500	(33,407)	(76,907)		76,907
SPRUCE GROVE RCSSD #128	3,501,328	588	391,846	34.12	1,004,304	(538,044)	74,414	2.13%	0
ROCKY MTN HOUSE RCSSD #131	1,073,989	372	187,700	17.20	635,376	(45,712)	401,964	37.43%	0
LEDUC RCSSD #132	4,059,600	640	639,925	37.73	1,093,120	(451,470)	1,725	0.04%	0
BARONS CONS SCH DIST #8	397,820	90	177,626	41.98	153,720	(7,919)	(31,825)	-8.00%	31,825

FULL PROVINCIAL POOLING OF PROPERTY ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 NET MILL RATE (4)	POOLED ASSESSMENT $1708 PER RES STUDENT (5)	EFFECT OF FULL POOLING ON EQUITY POTENTIAL (6)	FINAL JURISDICTION REVENUE CHANGE (7)	FINAL CHANGE AS A % OF T.O.R. (8)	PROVINCIAL COMPENSATION REQUIRED (9)
FALHER CONS SCH DIST #69	2,055,405	295	396,885	43.66	503,860	(169,771)	(62,796)	-3.06%	62,796
THIBAULT RCP SCH DIST #35	7,052,067	1,433	1,393,529	49.63	2,447,564	(1,308,714)	(254,679)	-3.61%	254,679
GLEN AVON PS SCH DIST #5	1,903,276	370	424,182	33.70	631,960	(177,244)	30,534	1.60%	0
ST ALBERT PSS DIST #6	27,419,010	5,579	6,370,489	43.07	9,528,932	(3,933,589)	(775,146)	-2.83%	775,146
SMITHREADE PS SCH DIST #7	9,723	3	7,400	25.56	5,124	214	(2,062)	-21.21%	2,062
LIVINGSTON PSSD #8	68,600	14	21,000	30.13	23,912	(63)	2,849	4.15%	0
	2,285,922,034	442,343	755,387,445	34.27	755,521,844	(47,307,778)	(47,173,379)	-2.06%	66,027,989

APPENDIX D

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 EST. RESIDENTIAL REQUISITION @ 34.38 MILLS (4)	NON-RES ASST $800 PER RES STUDENT (5)	CURRENT EQUITY POTENTIAL (6)	RESIDENTIAL ONLY EQUITY POTENTIAL (7)	JURISDICTION REVENUE CHANGE (8)	REVENUE CHANGE AS A % OF T.O.R. (9)	PROVINCIAL COMPENSATION REQUIRED (10)
BERRY CREEK SCHOOL DIV #1	2,319,466	178	1,631,118	364,006	142,400	0	420,810	(703,901)	-30.35%	703,901
CARDSTON SCHOOL DIV #2	14,560,140	2,500	1,475,000	1,316,016	2,000,000	2,212,637	876,714	505,073	3.47%	0
CYPRESS SCHOOL DIVISION #4	6,761,745	1,058	3,155,500	2,745,817	846,400	0	0	436,717	6.46%	0
TABER SCHOOL DIV #6	10,729,776	2,385	3,383,515	2,093,630	1,908,000	534,685	164,287	247,717	2.31%	0
ACADIA SCHOOL DIV #8	4,219,421	613	1,734,018	1,292,158	490,400	0	154,594	203,134	4.81%	0
RANGELAND SCHOOL DIV #9	4,432,460	810	1,569,347	1,199,025	648,000	0	0	277,678	6.26%	0
PEACE RIVER SCHOOL DIV #10	13,676,948	2,693	4,115,657	2,289,660	2,154,400	235,965	846,092	938,330	6.86%	0
YELLOWHEAD SCHOOL DIV #12	25,635,900	4,759	8,927,795	2,344,590	3,807,200	0	2,547,311	(228,694)	-0.89%	228,694
ROCKY MOUNTAIN S DIV #15	14,691,782	2,928	4,229,554	1,210,908	2,342,400	0	2,623,259	1,947,013	13.25%	0
NEUTRAL HILLS SCHOOL DIV #16	3,114,147	549	1,336,495	706,709	439,200	0	307,900	117,314	3.77%	0
STURGEON SCHOOL DIV #24	23,394,400	4,340	7,733,850	2,976,268	3,472,000	816,340	844,550	(1,237,371)	-5.37%	1,237,371
WILLOW CREEK SCHOOL DIV #28	14,305,572	2,517	3,683,969	1,820,859	2,013,600	947,310	626,036	(170,783)	-1.19%	170,783
PINCHER CREEK SCHOOL DIV #29	6,090,732	1,097	1,778,664	965,842	877,600	0	146,789	211,367	3.47%	0
STARLAND SCHOOL DIV #30	3,245,541	503	1,399,200	842,780	402,400	0	0	(154,020)	-4.75%	154,020
WAINWRIGHT SCHOOL DIV #32	8,462,997	1,652	2,650,000	1,345,072	1,321,600	0	334,351	351,022	4.15%	0
PROVOST SCHOOL DIV #33	4,968,826	757	2,054,309	806,815	605,600	0	299,225	(342,669)	-6.90%	342,669
WESTLOCK SCHOOL DIV #37	10,998,221	2,084	2,388,698	1,331,931	1,667,200	1,449,958	713,208	(126,318)	-1.15%	126,318
FOOTHILLS SCHOOL DIV #38	27,444,000	4,993	8,573,000	4,984,420	3,994,400	1,072,888	0	(667,068)	-2.43%	667,068
ROCKY VIEW SCH DIV #41	41,890,000	8,728	12,901,000	9,057,935	6,982,400	13,719	0	3,125,616	7.46%	0
SPIRIT RIVER SCHOOL DIV #47	8,141,770	1,313	2,592,556	1,168,643	1,050,400	546,655	1,108,039	187,870	2.31%	0
HIGH PRAIRIE SCHOOL DIV #48	18,823,527	3,394	3,875,975	1,775,497	2,713,200	1,882,340	1,969,621	702,003	3.73%	0
FAIRVIEW SCHOOL DIV #50	8,168,638	1,597	1,779,100	950,577	1,277,600	1,361,056	938,313	26,333	0.32%	0
LAC LA BICHE SCHOOL DIV #51	11,624,428	2,023	1,590,343	901,649	1,618,400	1,957,141	1,565,697	538,262	4.63%	0
FT VERMILION SCHOOL DIV #52	19,487,005	2,611	3,600,943	851,188	2,088,800	2,835,667	3,214,738	(281,884)	-1.45%	281,884
EAST SMOKY SCHOOL DIV #54	10,828,810	1,777	4,307,016	985,963	1,421,600	0	1,924,456	25,002	0.23%	0
THREE HILLS SCHOOL DIV #60	7,743,201	1,957	3,074,336	1,951,457	1,563,600	13,585	0	429,136	5.54%	0
NORTHLAND SCHOOL DIV #61	32,597,099	1,713	5,178,150	500,819	1,370,400	1,068,410	6,730,134	2,374,792	7.29%	0
DRUMHELLER VALLEY S DIV #62	6,039,317	948	1,399,617	784,194	756,800	216,384	93,313	18,306	0.30%	0
CROWSNEST PASS S DIV #63	5,141,474	1,250	1,255,009	783,691	1,000,000	737,325	346,621	137,978	2.68%	0
MOUNT RUNDLE SCH DIV #64	4,320,124	869	1,501,146	1,312,454	695,200	0	0	506,508	11.72%	0

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 EST. RESIDENTIAL REQUISITION @ 34.38 MILLS (4)	NON-RES ASST $800 PER RES STUDENT (5)	CURRENT EQUITY POTENTIAL (6)	RESIDENTIAL ONLY EQUITY POTENTIAL (7)	JURISDICTION REVENUE CHANGE (8)	REVENUE CHANGE AS A % OF T.O.R. (9)	PROVINCIAL COMPENSATION REQUIRED (10)
TWIN RIVERS SCHOOL DIV #65	12,422,827	2,132	4,390,700	1,087,577	1,705,600	0	838,271	(759,252)	-6.11%	759,252
COUNTY OF GRANDE PRAIRIE #1	17,996,040	3,421	4,683,960	2,031,816	2,736,800	1,893,181	1,346,318	(442,206)	-2.46%	442,206
COUNTY OF VULCAN #2	6,685,000	1,105	2,268,542	1,608,288	884,000	201,405	38,596	60,937	0.91%	0
COUNTY OF ROCKY #3	12,762,105	2,577	2,960,000	2,143,056	2,061,600	785,456	218,098	677,298	5.31%	0
COUNTY OF NEWELL #4	8,466,981	1,665	3,578,940	1,015,600	1,332,000	0	1,061,464	(169,876)	-2.01%	169,876
COUNTY OF WARNER #5	9,174,605	1,806	2,369,636	1,343,493	1,444,800	1,341,625	432,047	(490,921)	-5.35%	490,921
COUNTY OF STETTLER #6	6,110,148	1,169	2,500,000	1,202,159	935,200	135,553	263,618	(234,576)	-3.84%	234,576
COUNTY OF THORHILD #7	3,981,256	621	1,164,026	570,739	496,800	319,220	165,249	(250,458)	-6.29%	250,458
COUNTY OF FORTY MILE #8	6,162,102	979	1,866,042	1,194,128	783,200	657,334	572,719	26,671	0.43%	0
COUNTY OF BEAVER #9	9,123,770	1,697	2,775,000	1,577,712	1,357,600	632,738	174,085	(298,341)	-3.27%	298,341
COUNTY OF WETASKIWIN #10	12,180,055	2,441	4,029,700	2,305,682	1,952,800	233,047	0	(4,265)	-0.04%	4,265
COUNTY OF BARRHEAD #11	12,698,119	2,262	2,368,750	1,419,305	1,809,600	1,804,722	822,767	(121,799)	-0.96%	121,799
COUNTY OF ATHABASCA #12	10,404,295	1,793	2,669,381	1,386,725	1,434,400	1,139,699	675,642	(312,313)	-3.00%	312,313
COUNTY OF SMOKY LAKE #13	4,163,132	683	1,300,000	843,032	546,400	0	39,343	128,775	3.09%	0
COUNTY OF LACOMBE #14	18,802,674	4,241	6,626,021	3,418,766	3,392,800	0	378,435	563,980	3.00%	0
COUNTY OF WHEATLAND #16	13,006,605	2,141	4,324,975	2,215,489	1,712,800	0	0	(396,686)	-3.05%	396,686
COUNTY OF MOUNTAIN VIEW #17	19,472,600	4,351	6,093,283	3,371,709	3,480,800	550,677	551,464	760,012	3.90%	0
COUNTY OF PAINTEARTH #18	5,804,850	909	1,855,000	760,792	727,200	0	366,953	(55)	-0.00%	55
COUNTY OF ST PAUL #19	10,037,600	1,693	1,506,000	1,246,623	1,354,400	1,063,708	501,260	532,574	5.31%	0
COUNTY OF STRATHCONA #20	64,537,702	11,419	24,781,133	7,920,077	9,135,200	0	2,144,007	(5,381,850)	-8.65%	5,381,850
COUNTY OF TWO HILLS #21	4,109,403	750	1,442,457	990,217	600,000	18,414	0	129,346	3.15%	0
COUNTY OF CAMROSE #22	10,480,246	1,970	3,861,000	1,749,319	1,576,000	798,067	198,903	(1,134,845)	-10.83%	1,134,845
COUNTY OF RED DEER #23	23,223,000	5,328	5,605,627	4,536,089	4,262,400	1,514,383	264,374	1,942,852	8.37%	0
COUNTY OF VERMILION RIVER #24	13,224,700	2,491	3,872,600	2,035,037	1,992,800	897,776	525,322	(217,216)	-1.64%	217,216
COUNTY OF LEDUC #25	22,375,000	4,097	6,700,000	2,610,021	3,277,600	1,250,833	972,018	(1,091,194)	-4.88%	1,091,194
COUNTY OF LETHBRIDGE #26	12,631,261	3,131	3,451,637	2,308,427	2,504,800	1,742,835	468,096	86,851	0.69%	0
COUNTY OF MINBURN #27	8,066,823	1,371	3,254,500	1,732,154	1,096,800	0	0	(425,546)	-5.28%	425,546
COUNTY OF LAC ST ANNE #28	13,830,433	2,450	3,875,505	2,687,248	1,960,000	165,168	0	606,575	4.39%	0
COUNTY OF FLAGSTAFF #29	9,410,858	1,793	3,476,133	1,916,161	1,434,400	57,742	60,339	(122,975)	-1.31%	122,975
COUNTY OF LAMONT #30	8,401,311	1,621	2,472,738	1,300,478	1,296,800	829,238	210,984	(493,714)	-5.88%	493,714

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE	1989/90 RESIDENT STUDENTS	1989 SUPPLEMENTARY REQUISITION	1989 EST. RESIDENTIAL REQUISITION @ 34.38 MILLS	NON-RES ASST $800 PER RES STUDENT	CURRENT EQUITY POTENTIAL	RESIDENTIAL ONLY EQUITY POTENTIAL	JURISDICTION REVENUE CHANGE	REVENUE CHANGE AS A % OF T.O.R.	PROVINCIAL COMPENSATION REQUIRED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
COUNTY OF PARKLAND #31	51,282,000	8,760	18,695,004	5,358,708	7,008,000	45,958	2,272,603	(4,101,651)	-8.00%	4,101,651
ST ALBERT SCHOOL DIST #3	18,479,415	3,829	4,412,500	3,027,018	3,063,200	2,407,615	393,873	(336,024)	-1.82%	336,024
EDMONTON SCHOOL DIST #7	334,528,000	66,044	125,230,000	71,679,449	52,835,200	0	0	(715,351)	-0.21%	715,351
CALGARY SCHOOL DISTRICT #19	414,186,942	84,923	161,808,244	93,645,800	67,938,400	0	0	(224,044)	-0.05%	224,044
LETHBRIDGE SCHOOL DIST #51	36,090,700	7,709	12,468,400	8,063,979	6,167,200	1,002,100	0	760,679	2.11%	0
MEDICINE HAT S DIST #76	28,212,159	5,746	9,020,176	5,479,629	4,596,800	1,101,068	0	(44,815)	-0.16%	44,815
BANFF SCHOOL DISTRICT #102	2,777,924	423	1,260,435	1,284,464	338,400	0	0	362,429	13.05%	0
RED DEER SCHOOL DIST #104	37,064,730	8,121	11,560,025	7,464,919	6,496,800	2,205,437	0	196,257	0.53%	0
MORLEY SCHOOL DIST #172	63,100	23	34,300	50,668	18,400	0	0	34,768	55.10%	0
WETASKIWIN SCHOOL DIST #264	10,252,827	1,512	2,054,199	1,367,927	1,209,600	391,817	24,365	155,877	1.52%	0
STIRLING SCHOOL DIST #647	1,274,339	276	142,061	117,755	220,800	285,832	116,324	26,986	2.12%	0
LEDUC SCHOOL DIST #297	13,223,574	2,435	2,443,060	1,652,360	1,948,000	1,703,977	489,169	(57,508)	-0.43%	57,508
LAKE LOUISE SCH DIST #1063	129,600	31	32,970	96,869	24,800	0	0	88,699	68.44%	0
CAMROSE SCHOOL DIST #1315	9,532,162	1,735	2,503,000	1,575,332	1,388,000	582,952	28,215	(94,405)	-0.99%	94,405
STETTLER SCHOOL DIST #1475	5,842,803	929	1,585,280	817,071	743,200	283,004	40,203	(267,810)	-4.58%	267,810
EXSHAW SCH DIST #1699	1,417,107	63	213,302	57,254	50,400	0	1,206	(104,442)	-7.37%	104,442
LEGAL SCHOOL DIST #1738	1,916,478	376	323,307	245,701	300,800	268,113	85,272	40,354	2.11%	0
LLOYDMINSTER PUBLIC SCH DIV		1,456	2,966,059	1,347,009	1,164,800	0	55,370	(398,881)		398,881
ROSENHEIM SCHOOL DIST #1892	32,970	8	15,000	140,328	6,400	0	0	131,728	399.34%	0
WESTERN RIDGE S DIST #2083	27,100	2	12,000	105,592	1,600	0	0	95,192	351.26%	0
BROOKS SCHOOL DIST #2092	9,712,700	1,872	2,552,000	1,365,584	1,497,600	861,479	332,533	(217,762)	-2.24%	217,762
HOKENHEIM SCHOOL DIST #2094	31,500	15	20,000	13,411	12,000	0	1,045	6,455	20.49%	0
ST PAUL SCHOOL DIST #2228	3,668,575	601	812,775	485,622	480,800	273,489	81,958	(37,884)	-1.03%	37,884
REDCLIFF SCHOOL DIST #2283	3,207,465	865	788,500	476,417	692,000	575,120	270,568	75,365	2.35%	0
GRANDE PRAIRIE S DIST #2357	24,544,066	4,041	5,973,886	2,973,543	3,232,800	1,947,948	915,539	(799,952)	-3.26%	799,952
WHITECOURT SCH DIST #2736	5,784,570	1,102	1,050,000	607,339	881,600	667,978	389,982	160,943	2.78%	0
FORT MCMURRAY S DIST #2833	28,268,000	4,278	12,474,343	3,348,519	3,422,400	0	776,084	(4,927,340)	-17.43%	4,927,340
JASPER SCHOOL DIST #3063	2,676,300	428	1,185,000	667,302	342,400	0	0	(175,298)	-6.55%	175,298
PORTSMOUTH SCH DIST #3705	22,946	0	22,215	16,341	0	0	0	(5,874)	-25.60%	5,874
WATERTON PARK S DIST #4233	174,312	22	86,622	88,765	17,600	0	0	19,743	11.33%	0

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 EST. RESIDENTIAL REQUISITION @ 34.38 MILLS (4)	NON-RES ASST $800 PER RES STUDENT (5)	CURRENT EQUITY POTENTIAL (6)	RESIDENTIAL ONLY EQUITY POTENTIAL (7)	JURISDICTION REVENUE CHANGE (8)	REVENUE CHANGE AS A % OF T.O.R. (9)	PROVINCIAL COMPENSATION REQUIRED (10)
GROVEDALE SCHOOL DIST #4910	1,160,969	224	537,965	62,403	179,200	0	306,711	10,349	0.89%	0
DEVON SCHOOL DISTRICT #4972	4,839,286	938	1,237,601	557,711	750,400	622,428	257,992	(293,926)	-6.07%	293,926
ST ISIDORE SCH DIST #5054	1,764,058	54	52,000	24,990	43,200	26,619	25,198	14,769	0.84%	0
KEYSTONE VALLEY S DIST #5098	76,590	24	39,790	51,788	19,200	0	0	31,198	40.73%	0
SWAN HILLS SCH DIST #5109	2,607,911	476	1,186,500	853,364	380,800	0	0	47,664	1.83%	0
GRANDE CACHE S DIST #5258	4,910,679	851	1,695,571	300,396	680,800	52,628	474,222	(292,781)	-5.96%	292,781
LAKELAND SCH DIST #5460	17,100,344	3,069	3,990,524	2,585,590	2,455,200	934,282	470,138	586,122	3.43%	0
CRANBERRY HILLS SCH DIST #5530	26,500	8	25,000	13,944	6,400	0	0	(4,656)	-17.57%	4,656
SIBBALD FLATS SCH DIST #5531	33,449	6	18,507	11,502	4,800	0	0	(2,205)	-6.59%	2,205
WAINWRIGHT NORTH RCSSD #277	35,656	31	27,500	12,241	24,800	7,790	15,435	17,186	48.20%	0
WAINWRIGHT EAST RCSSD #278	43,044	32	37,600	13,145	25,600	11,288	15,486	5,343	12.41%	0
CALGARY RCSS DIST #1	126,327,483	27,037	43,385,773	23,208,068	21,629,600	3,146,204	1,175,543	(518,767)	-0.41%	518,767
EDMONTON RCSS DIST #7	132,441,003	27,787	45,093,000	24,495,717	22,229,600	2,702,247	644,444	(425,486)	-0.32%	425,486
MOON LAKE RCSS DIST #326	13,600	12	9,750	1,719	9,600	13,373	8,388	(3,416)	-25.12%	3,416
LETHBRIDGE RCSS DIST #9	12,448,214	2,510	3,698,134	2,247,881	2,008,000	646,305	27,410	(61,148)	-0.49%	61,148
DRAYTON VALLEY RURAL RCSSD #334	67,700	85	60,000	42,389	68,000	0	32,962	83,351	123.12%	0
WETASKIWIN RCSSD #15	2,078,686	385	275,000	162,245	308,000	325,531	167,608	37,322	1.80%	0
OKOTOKS RCSSD #346	305,947	264	240,852	167,338	211,200	201,451	63,374	(391)	-0.13%	391
VEGREVILLE CSSD #16	1,949,000	315	591,951	215,571	252,000	30,560	67,456	(87,484)	-4.49%	87,484
SHILO RCSSD #348	400	3	1,744	1,896	2,400	1,987	766	1,331	332.77%	0
HAIRY HILLS RCSSD #351	2,580	2	2,081	1,579	1,600	1,200	244	143	5.53%	0
RED DEER RCSS DIST #17	10,403,045	2,036	2,416,104	1,418,026	1,628,800	960,127	377,125	47,721	0.46%	0
SASKATCHEWAN RCSSD #144	168,894	50	155,560	62,124	40,000	0	0	(53,436)	-31.64%	53,436
PINCHER CREEK RCSSD #18	1,891,726	331	427,777	398,950	264,800	0	0	235,973	12.47%	0
MEDICINE HAT RCSSD #21	9,011,810	1,912	2,736,740	1,395,376	1,529,600	537,250	298,376	(50,638)	-0.56%	50,638
THERESETTA RCSSD #23	625,492	37	57,500	31,569	29,600	5,957	3,650	1,362	0.22%	0
DRUMHELLER RCSS DIST #25	1,304,943	259	310,301	147,408	207,200	151,622	84,463	(22,852)	-1.75%	22,852
LAKELAND RCSSD #150	7,912,720	1,471	1,945,919	990,751	1,176,800	499,309	611,400	333,723	4.22%	0
FORT VERMILION RCSSD #26	808,766	172	94,643	76,288	137,600	0	89,488	208,733	25.81%	0
GRANDE PRAIRIE RCSSD #28	8,458,283	1,641	2,095,971	1,002,197	1,312,800	981,304	547,940	(214,337)	-2.53%	214,337

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

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STONY PLAIN RCSSD #151	1,920,840	413	365,453	237,634	330,400	309,196	120,284	13,669	0.71%	0
MCLENNAN RCSS DIST #30	672,349	137	125,571	66,653	109,600	124,014	58,700	(12,632)	-1.88%	12,632
WAINWRIGHT RCSSD #31	1,949,810	322	255,652	184,056	257,600	227,510	110,496	68,990	3.54%	0
EDSON RCSSD #153	1,956,482	366	310,000	167,251	292,800	259,044	161,998	53,003	2.71%	0
FORT MCMURRAY RCSSD #32	22,672,926	3,343	8,328,511	2,336,085	2,674,400	0	852,115	(2,465,912)	-10.88%	2,465,912
FAIRVIEW RCSSD #35	1,827,057	258	414,583	206,025	206,400	104,141	55,673	(50,626)	-2.77%	50,626
HINTON RCSSD #155	1,981,264	422	508,736	348,862	337,600	118,333	54,492	113,885	5.75%	0
SPIRIT RIVER RCSSD #36	383,550	64	68,958	34,329	51,200	68,233	46,848	(4,814)	-1.26%	4,814
BIG EDDY RCSSD #164	42,649	7	10,700	1,797	5,600	0	4,326	1,023	2.40%	0
WESTDALE RCSSD #174	436,100	18	424,440	20,758	14,400	0	0	(389,282)	-89.26%	389,282
NORTH PEACE RCSSD #43	5,904,655	1,024	1,197,533	509,956	819,200	567,659	496,475	60,439	1.02%	0
STONEY VISTA RCSSD #184	42,175	25	22,237	12,422	20,000	21,379	8,999	(2,195)	-5.20%	2,195
KILLAM RCSS DIST #49	223,625	78	49,500	42,094	62,400	69,088	28,175	14,081	6.30%	0
MONTFORT RCSSD #185	83,890	42	62,000	26,532	33,600	0	10,161	8,293	9.89%	0
ASSUMPTION RCSS DIST #50	186,190	44	63,521	35,372	35,200	14,152	5,952	(1,150)	-0.62%	1,150
WASKASOO RCSSD #186	49,655	25	10,500	10,199	20,000	14,691	10,946	15,954	32.13%	0
SEXSMITH RCSS DIST #51	585,222	155	104,302	66,838	124,000	229,190	145,936	3,282	0.56%	0
TABER RCSS DIST #54	1,752,909	419	431,989	279,037	335,200	222,923	89,812	49,137	2.80%	0
GAP LAKE RCSSD #188	1,755	0	1,755	1,065	0	0	0	(690)	-39.31%	690
HIGH PRAIRIE RCSS DIST #56	1,834,121	260	205,757	139,627	208,000	171,742	101,199	71,327	3.89%	0
BOWTELL RCSSD #189	10,400	7	2,337	1,119	5,600	9,074	4,896	204	1.96%	0
KING EDWARD RCSSD #200	18,800	8	8,276	4,877	6,400	6,157	2,448	(708)	-3.77%	708
CAMROSE RCSSD #60	2,596,857	462	733,242	268,243	369,600	234,666	139,923	(190,140)	-7.32%	190,140
ISLAND HILL RCSSD #201	11,900	11	3,153	1,431	8,800	14,653	7,984	409	3.44%	0
CAMPBELL LAKE RCSSD #202	7,000	1	6,671	3,815	800	0	0	(2,036)	-29.37%	2,056
POPLAR HEIGHTS RCSSD #203	16,600	11	3,121	907	8,800	14,678	8,443	351	2.11%	0
PROVOST RCSS DIST #65	841,734	123	238,400	159,779	98,400	3,795	0	15,984	1.90%	0
BEAVERLODGE RCSS DIST #68	496,415	106	81,135	41,458	84,800	190,481	154,127	8,769	1.77%	0
COALDALE RCSS DIST #73	1,163,422	231	219,224	198,987	184,800	137,644	15,453	42,372	3.64%	0
PICTURE BUTTE RCSS DIST #79	795,334	186	174,350	125,105	148,800	168,446	70,173	1,282	0.16%	0

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

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VEGREVILLE RURAL CSSD #220	72,700	34	54,130	27,505	27,200	10,506	3,571	(6,360)	-8.75%	6,360
BOW ISLAND RCSS DIST #82	615,404	107	182,000	108,778	85,600	21,583	12,005	2,800	0.45%	0
VALLEYVIEW RCSS DIST #84	1,001,563	148	73,913	55,739	118,400	115,015	78,214	6[illegible],425	6.33%	0
STRAND RCSS DIST #86	4,200	2	3,800	1,506	1,600	963	385	(1,273)	-30.30%	1,273
CEDAR CREEK RCSSD #232	15,332	3	1,890	1,748	2,400	2,513	894	640	4.17%	0
WHITECOURT RCSS DIST #94	2,823,058	546	481,970	248,200	436,800	368,275	242,038	76,794	2.72%	0
PONOKA RCSS DIST #95	844,314	117	115,008	91,858	93,600	50,272	12,979	33,156	3.93%	0
VERMILION RCSS DIST #97	1,691,664	189	287,501	110,345	151,200	107,396	61,920	(71,232)	-4.21%	71,232
MAPLE HILL RCSSD #239	9,161	2	7,883	2,951	1,600	0	0	(3,332)	-36.37%	3,332
RAYMOND RCSS DIST #100	82,950	32	21,729	24,264	25,600	23,790	4,196	8,542	10.30%	0
TINCHEBRAY RCSSD #243	7,024	3	6,500	3,362	2,400	0	0	(738)	-10.51%	738
GARTLEY RCSS DIST #101	1,549	0	919	1,742	0	0	0	793	51.20%	0
WHITE ROSE RCSS DIST #102	10,799	0	5,999	9,472	0	0	0	3,473	32.16%	0
CASTLE RCSSD #248	958,353	8	938,300	10,917	6,400	0	0	(920,983)	-96.10%	920,983
MORNING GLORY RCSSD #103	5,942	0	3,492	6,128	0	0	0	2,636	44.36%	0
FT SASKATCHEWAN RCSSD #104	4,547,330	713	1,839,600	328,075	570,400	0	279,602	(661,523)	-14.55%	661,523
SHERWOOD PARK CSSD #105	14,690,861	2,937	4,302,948	1,560,548	2,349,600	1,375,238	968,641	(799,397)	-5.44%	799,397
ROSEDALE RCSS DIST #108	21,280	12	14,577	10,374	9,600	3,990	811	2,217	10.42%	0
STIRLING RCSSD #261	36,827	9	6,984	6,085	7,200	5,916	1,827	2,213	6.01%	0
WESTLOCK RCSS DIST #110	1,978,723	489	393,968	278,517	391,200	327,368	154,169	102,550	5.18%	0
DRAYTON VALLEY RCSSD #111	1,582,205	292	290,000	280,678	233,600	0	0	224,278	14.18%	0
MACK RCSSD #313	25,148	6	3,753	2,338	4,800	6,119	2,748	14	0.06%	0
AMBERIDGE RCSSD #315	26,200	8	24,900	14,425	6,400	0	0	(4,075)	-15.55%	4,075
TOMAHAWK RCSS DIST #120	3,050	5	2,875	1,039	4,000	6,026	3,213	(650)	-21.30%	650
AUBINDALE RCSS DIST #122	11,783	6	6,400	6,393	4,800	1,938	0	2,855	24.23%	0
LLOYDMINSTER RC SEP SCH DIV		375	684,000	300,933	300,000	53,282	54,531	(81,819)		81,819
SPRUCE GROVE RCSSD #128	3,501,328	588	391,846	300,144	470,400	538,044	204,681	45,335	1.29%	0
ROCKY MTN HOUSE RCSSD #131	1,073,989	372	187,700	149,473	297,600	79,974	199,137	378,536	35.25%	0
LEDUC RCSSD #132	4,059,600	640	639,925	376,383	512,000	451,470	179,273	(23,739)	-0.58%	23,739
BARONS CONS SCH DIST #8	397,920	90	177,626	78,051	72,000	25,271	20,568	(32,278)	-8.11%	32,278

PROVINCIAL POOLING OF NON-RESIDENTIAL ASSESSMENT

JURISDICTION	1989/90 TOTAL OPERATIONAL REVENUE (1)	1989/90 RESIDENT STUDENTS (2)	1989 SUPPLEMENTARY REQUISITION (3)	1989 EST. RESIDENTIAL REQUISITION @ 34.38 MILLS (4)	NON-RES ASST $800 PER RES STUDENT (5)	CURRENT EQUITY POTENTIAL (6)	RESIDENTIAL ONLY EQUITY POTENTIAL (7)	JURISDICTION REVENUE CHANGE (8)	REVENUE CHANGE AS A % OF T.O.R. (9)	PROVINCIAL COMPENSATION REQUIRED (10)
FALHER CONS SCH DIST #69	2,055,405	295	396,885	174,741	236,000	190,805	102,572	(74,377)	-3.62%	74,377
THIBAULT RCP SCH DIST #35	7,052,067	1,433	1,393,529	724,022	1,146,400	1,308,714	505,347	(326,474)	-4.63%	326,474
GLEN AVON PS SCH DIST #5	1,903,276	370	424,182	280,247	296,000	195,300	66,847	23,612	1.24%	0
ST ALBERT PSS DIST #6	27,419,010	5,579	6,370,489	4,079,032	4,463,200	3,933,589	864,076	(897,770)	-3.27%	897,770
SMITHREADE PS SCH DIST #7	9,723	3	7,400	7,977	2,400	0	0	2,977	30.61%	0
LIVINGSTON PSSD #8	68,600	14	21,000	11,981	11,200	475	1,053	2,759	4.02%	0
	2,285,922,034	442,343	755,387,445	401,593,816	353,874,400	74,902,976	60,937,891	(13,884,313)	-0.61%	38,047,585

APPENDIX E

EFFECT OF 100% FISCAL CAPACITY, $400 SPARSITY AND $.40/$.20 DISTANCE

JURISDICTION NAME	(1) CURRENT EQUITY POTENTIAL	(2) CURRENT EQUITY GRANT	(3) REVISED EQUITY POTENTIAL	(4) CHANGE IN EQUITY POTENTIAL (3)-(1)	(5) CHANGE FROM CURRENT GRANT (3)-(2)
BERRY CREEK SCHOOL DIV #1	0	0	0	0	0
CARDSTON SCHOOL DIV #2	2,212,657	1,948,279	2,516,603	303,946	568,324
CYPRESS SCHOOL DIVISION #4	0	0	0	0	0
TABER SCHOOL DIV #6	535,730	535,730	603,795	68,065	68,065
ACADIA SCHOOL DIV #8	0	0	0	0	0
RANGELAND SCHOOL DIV #9	0	0	0	0	0
PEACE RIVER SCHOOL DIV #10	235,965	235,965	353,449	117,484	117,484
YELLOWHEAD SCHOOL DIV #12	0	0	0	0	0
ROCKY MOUNTAIN S DIV #15	0	0	0	0	0
NEUTRAL HILLS SCHOOL DIV #16	0	0	0	0	0
STURGEON SCHOOL DIV #24	816,340	751,338	915,447	99,107	164,109
WILLOW CREEK SCHOOL DIV #28	941,260	939,804	1,072,093	130,833	132,289
PINCHER CREEK SCHOOL DIV #29	0	0	0	0	0
STARLAND SCHOOL DIV #30	0	0	0	0	0
WAINWRIGHT SCHOOL DIV #32	0	0	0	0	0
PROVOST SCHOOL DIV #33	0	0	0	0	0
WESTLOCK SCHOOL DIV #37	1,452,823	1,169,719	1,653,591	200,768	483,872
FOOTHILLS SCHOOL DIV #38	1,072,888	709,320	1,210,101	137,213	500,781
ROCKY VIEW SCH DIV #41	13,719	2,744	0	(13,719)	(2,744)
SPIRIT RIVER SCHOOL DIV #47	546,655	546,655	672,671	126,016	126,016
HIGH PRAIRIE SCHOOL DIV #48	1,870,762	1,682,304	2,219,077	348,315	536,773
FAIRVIEW SCHOOL DIV #50	1,356,665	1,189,323	1,605,355	248,690	416,032
LAC LA BICHE SCHOOL DIV #51	1,957,141	1,703,865	2,292,916	335,775	589,051
FT VERMILION SCHOOL DIV #52	2,821,670	2,466,726	3,382,927	561,257	916,201
EAST SMOKY SCHOOL DIV #54	0	0	0	0	0
THREE HILLS SCHOOL DIV #60	13,585	2,717	16,483	2,898	13,766
NORTHLAND SCHOOL DIV #61	1,068,410	1,068,410	1,559,780	491,370	491,370
DRUMHELLER VALLEY S DIV #62	216,384	207,102	248,731	32,347	41,629
CROWSNEST PASS S DIV #63	737,325	656,065	843,041	105,716	186,976
MOUNT RUNDLE SCH DIV #64	0	0	0	0	0
TWIN RIVERS SCH DIV #65	0	0	0	0	0
COUNTY OF GRANDE PRAIRIE #1	1,893,181	1,732,392	2,252,604	359,423	520,212
COUNTY OF VULCAN #2	201,405	79,061	232,556	31,151	153,495
COUNTY OF PONOKA #3	785,456	773,343	887,783	102,327	114,440
COUNTY OF NEWELL #4	0	0	0	0	0
COUNTY OF WARNER #5	1,343,148	1,163,864	1,526,839	183,691	362,975
COUNTY OF STETTLER #6	135,553	82,422	156,310	20,757	73,888
COUNTY OF THORHILD #7	319,220	307,584	363,956	44,736	56,372
COUNTY OF FORTY MILE #8	657,334	591,106	752,341	95,007	161,235
COUNTY OF BEAVER #9	632,738	514,785	720,375	87,637	205,590
COUNTY OF WETASKIWIN #10	233,047	233,047	262,017	28,970	28,970
COUNTY OF BARRHEAD #11	1,743,755	1,584,165	1,988,108	244,353	403,943
COUNTY OF ATHABASCA #12	1,139,699	955,219	1,304,679	164,980	349,460

EFFECT OF 100% FISCAL CAPACITY, $400 SPARSITY AND $.40/$.20 DISTANCE

JURISDICTION NAME	(1) CURRENT EQUITY POTENTIAL	(2) CURRENT EQUITY GRANT	(3) REVISED EQUITY POTENTIAL	(4) CHANGE IN EQUITY POTENTIAL (3)-(1)	(5) CHANGE FROM CURRENT GRANT (3)-(2)
COUNTY OF SMOKY LAKE #13	0	0	0	0	0
COUNTY OF LACOMBE #14	0	0	0	0	0
COUNTY OF WHEATLAND #16	0	0	0	0	0
COUNTY OF MOUNTAIN VIEW #17	550,677	300,579	621,589	70,912	321,010
COUNTY OF PAINTEARTH #18	0	0	0	0	0
COUNTY OF ST PAUL #19	1,063,708	832,977	1,223,322	159,614	390,345
COUNTY OF STRATHCONA #20	0	0	0	0	0
COUNTY OF TWO HILLS #21	18,414	15,090	24,572	6,158	9,482
COUNTY OF CAMROSE #22	798,067	692,929	909,068	111,001	216,139
COUNTY OF RED DEER #23	1,514,383	1,322,945	1,707,011	192,628	384,066
COUNTY OF VERMILION RIVER #24	894,088	708,603	1,039,860	145,772	331,257
COUNTY OF LEDUC #25	1,250,833	933,685	1,410,917	160,084	477,232
COUNTY OF LETHBRIDGE #26	1,742,835	1,457,387	1,974,194	231,359	516,807
COUNTY OF MINBURN #27	0	0	0	0	0
COUNTY OF LAC ST ANNE #28	165,168	165,168	191,464	26,296	26,296
COUNTY OF FLAGSTAFF #29	57,742	11,548	75,657	17,915	64,109
COUNTY OF LAMONT #30	829,238	710,876	941,565	112,327	230,689
COUNTY OF PARKLAND #31	45,958	9,192	24,093	(21,865)	14,901
ST ALBERT SCHOOL DIST #3	2,407,615	2,227,753	2,728,821	321,206	501,068
EDMONTON SCHOOL DIST #7	0	0	0	0	0
CALGARY SCHOOL DISTRICT #19	0	0	0	0	0
LETHBRIDGE SCHOOL DIST #51	1,002,100	1,002,100	1,116,083	113,983	113,983
MEDICINE HAT S DIST #76	1,101,068	1,072,794	1,235,089	134,021	162,295
BANFF SCHOOL DISTRICT #102	0	0	0	0	0
RED DEER SCHOOL DIST #104	2,205,437	1,998,955	2,484,801	279,364	485,846
MORLEY SCHOOL DIST #172	0	0	0	0	0
WETASKIWIN SCHOOL DIST #264	391,817	391,817	445,114	53,297	53,297
STIRLING SCHOOL DIST #647	285,832	267,194	324,541	38,709	57,347
LEDUC SCHOOL DIST #297	1,703,977	1,658,660	1,932,196	228,219	273,536
LAKE LOUISE SCH DIST #1063	0	0	0	0	0
CAMROSE SCHOOL DIST #1315	582,952	496,127	663,596	80,644	167,469
STETTLER SCHOOL DIST #1475	283,004	283,004	322,528	39,524	39,524
EXSHAW SCH DIST #1699	0	0	0	0	0
LEGAL SCHOOL DIST #1738	268,113	256,791	304,331	36,218	47,540
LLOYDMINSTER PUBLIC SCH DIV	0	0	0	0	0
ROSENHEIM SCHOOL DIST #1892	0	0	0	0	0
WESTERN RIDGE S DIST #2083	0	0	0	0	0
BROOKS SCHOOL DIST #2092	861,479	792,526	982,560	121,081	190,034
HOKENHEIM SCHOOL DIST #2094	0	0	0	0	0
ST PAUL SCHOOL DIST #2228	273,489	234,897	315,474	41,985	80,577
REDCLIFF SCHOOL DIST #2283	575,120	530,952	652,008	76,888	121,056
GRANDE PRAIRIE S DIST #2357	1,947,948	1,821,009	2,339,350	391,402	518,341
WHITECOURT SCH DIST #2736	667,978	541,324	765,854	97,876	224,530

EFFECT OF 100% FISCAL CAPACITY, $400 SPARSITY AND $.40/$.20 DISTANCE

JURISDICTION NAME	(1) CURRENT EQUITY POTENTIAL	(2) CURRENT EQUITY GRANT	(3) REVISED EQUITY POTENTIAL	(4) CHANGE IN EQUITY POTENTIAL (3)-(1)	(5) CHANGE FROM CURRENT GRANT (3)-(2)
FORT MCMURRAY S DIST #2833	0	0	0	0	0
JASPER SCHOOL DIST #3063	0	0	0	0	0
WATERTON PARK S DIST #4233	0	0	0	0	0
GROVEDALE SCHOOL DIST #4910	0	0	0	0	0
DEVON SCHOOL DISTRICT #4972	622,428	530,448	705,744	83,316	175,296
ST ISIDORE SCH DIST #5054	26,619	18,346	31,978	5,359	13,632
KEYSTONE VALLEY S DIST #5098	0	0	0	0	0
SWAN HILLS SCH DIST #5109	0	0	0	0	0
GRANDE CACHE S DIST #5258	52,628	10,526	82,215	29,587	71,689
LAKELAND SCH DIST #5460	934,282	934,282	1,093,939	159,657	159,657
CRANBERRY HILLS SCH DIST #5530	0	0	0	0	0
SIBBALD FLATS SCH DIST #5531	0	0	0	0	0
WAINWRIGHT NORTH RCSSD #277	7,790	7,790	9,085	1,295	1,295
WAINWRIGHT EAST RCSSD #278	11,288	4,138	13,065	1,777	8,927
CALGARY RCSS DIST #1	3,146,204	1,982,155	3,494,935	348,731	1,512,780
EDMONTON RCSS DIST #7	2,702,247	2,702,247	2,987,056	284,809	284,809
MOON LAKE RCSS DIST #326	13,373	12,831	15,256	1,883	2,425
LETHBRIDGE RCSS DIST #9	646,305	646,305	727,753	81,448	81,448
DRAYTON VALLEY RURAL RCSSD #334	0	0	0	0	0
WETASKIWIN RCSSD #15	325,531	278,064	370,087	44,556	92,023
OKOTOKS RCSSD #346	201,451	191,553	228,508	27,057	36,955
VEGREVILLE CSSD #16	30,560	30,560	34,900	4,340	4,340
SHILO RCSSD #348	1,987	1,976	2,262	275	286
HAIRY HILLS RCSSD #351	1,200	1,134	1,366	166	232
RED DEER RCSS DIST #17	960,127	877,164	1,086,579	126,452	209,415
SASKATCHEWAN RCSSD #144	0	0	0	0	0
PINCHER CREEK RCSSD #18	0	0	0	0	0
MEDICINE HAT RCSSD #21	537,250	537,250	605,518	68,268	68,268
THERESETTA RCSSD #23	5,957	5,957	6,927	970	970
DRUMHELLER RCSS DIST #25	151,622	123,396	173,275	21,653	49,879
LAKELAND RCSSD #150	530,562	530,562	646,692	116,130	116,130
FORT VERMILION RCSSD #26	0	0	0	0	0
GRANDE PRAIRIE RCSSD #28	981,304	918,070	1,163,496	182,192	245,426
STONY PLAIN RCSSD #151	309,196	273,410	350,700	41,504	77,290
MCLENNAN RCSS DIST #30	124,014	124,014	144,890	20,876	20,876
WAINWRIGHT RCSSD #31	227,510	225,525	261,168	33,658	35,643
EDSON RCSSD #153	259,044	235,285	297,152	38,108	61,867
FORT MCMURRAY RCSSD #32	0	0	0	0	0
FAIRVIEW RCSSD #35	104,141	104,141	128,169	24,028	24,028
HINTON RCSSD #155	118,333	62,111	140,911	22,578	78,800
SPIRIT RIVER RCSSD #36	68,233	59,917	80,146	11,913	20,229
BIG EDDY RCSSD #164	0	0	0	0	0
WESTDALE RCSSD #174	0	0	0	0	0

EFFECT OF 100% FISCAL CAPACITY, $400 SPARSITY AND $.40/$.20 DISTANCE

JURISDICTION NAME	(1) CURRENT EQUITY POTENTIAL	(2) CURRENT EQUITY GRANT	(3) REVISED EQUITY POTENTIAL	(4) CHANGE IN EQUITY POTENTIAL (3)-(1)	(5) CHANGE FROM CURRENT GRANT (3)-(2)
NORTH PEACE RCSSD #43	588,034	588,034	701,220	113,186	113,186
STONEY VISTA RCSSD #184	21,379	15,782	24,261	2,882	8,479
KILLAM RCSS DIST #49	69,088	56,730	78,995	9,907	22,265
MONTFORT RCSSD #185	0	0	0	0	0
ASSUMPTION RCSS DIST #50	14,152	11,850	16,349	2,197	4,499
WASKASOO RCSSD #186	14,691	14,691	16,661	1,970	1,970
SEXSMITH RCSS DIST #51	229,190	179,842	265,610	36,420	85,768
TABER RCSS DIST #54	222,923	180,329	252,652	29,729	72,323
GAP LAKE RCSSD #188	0	0	0	0	0
HIGH PRAIRIE RCSS DIST #56	171,742	171,742	200,801	29,059	29,059
BOWTELL RCSSD #189	9,074	7,124	10,369	1,295	3,245
KING EDWARD RCSSD #200	6,157	6,157	7,054	897	897
CAMROSE RCSSD #60	234,666	216,527	267,145	32,479	50,618
ISLAND HILL RCSSD #201	14,653	8,805	16,743	2,090	7,938
CAMPBELL LAKE RCSSD #202	0	0	0	0	0
POPLAR HEIGHTS RCSSD #203	14,678	12,123	16,772	2,094	4,649
PROVOST RCSS DIST #65	3,795	3,795	6,071	2,276	2,276
BEAVERLODGE RCSS DIST #68	190,481	183,896	220,281	29,800	36,385
COALDALE RCSS DIST #73	137,644	137,644	155,995	18,351	18,351
PICTURE BUTTE RCSS DIST #79	168,446	165,854	191,320	22,874	25,466
VEGREVILLE RURAL CSSD #220	10,506	8,694	11,974	1,468	3,280
BOW ISLAND RCSS DIST #82	21,583	21,583	24,446	2,863	2,863
VALLEYVIEW RCSS DIST #84	115,015	92,769	133,839	18,824	41,070
STRAND RCSS DIST #86	963	963	1,124	161	161
CEDAR CREEK RCSSD #232	2,513	2,513	2,859	346	346
WHITECOURT RCSS DIST #94	365,609	355,147	418,904	53,295	63,757
PONOKA RCSS DIST #95	50,272	50,272	56,935	6,663	6,663
VERMILION RCSS DIST #97	107,396	98,255	123,311	15,915	25,056
MAPLE HILL RCSSD #239	0	0	0	0	0
RAYMOND RCSS DIST #100	23,790	18,684	26,982	3,192	8,298
TINCHEBRAY RCSSD #243	0	0	0	0	0
GARTLEY RCSS DIST #101	0	0	0	0	0
WHITE ROSE RCSS DIST #102	0	0	0	0	0
CASTLE RCSSD #248	0	0	0	0	0
MORNING GLORY RCSSD #103	0	0	0	0	0
FT SASKATCHEWAN RCSSD #104	0	0	0	0	0
SHERWOOD PARK CSSD #105	1,375,238	1,277,463	1,556,295	181,057	278,832
ROSEDALE RCSS DIST #108	3,990	2,017	4,572	582	2,555
STIRLING RCSSD #261	5,916	5,916	6,707	791	791
WESTLOCK RCSS DIST #110	327,368	260,506	372,415	45,047	111,909
DRAYTON VALLEY RCSSD #111	0	0	0	0	0
MACK RCSSD #313	6,119	5,666	6,952	833	1,286
AMBERIDGE RCSSD #315	0	0	0	0	0

EFFECT OF 100% FISCAL CAPACITY, $400 SPARSITY AND $.40/$.20 DISTANCE

JURISDICTION NAME	(1) CURRENT EQUITY POTENTIAL	(2) CURRENT EQUITY GRANT	(3) REVISED EQUITY POTENTIAL	(4) CHANGE IN EQUITY POTENTIAL (3)-(1)	(5) CHANGE FROM CURRENT GRANT (3)-(2)
TOMAHAWK RCSS DIST #120	6,026	4,113	6,873	847	2,760
AUBINDALE RCSS DIST #122	1,938	1,938	2,364	426	426
LLOYDMINSTER RC SEP SCH DIV	53,282	53,282	64,576	11,294	11,294
SPRUCE GROVE RCSSD #128	538,044	474,504	610,689	72,645	136,185
ROCKY MTN HOUSE RCSSD #131	80,284	71,798	91,730	11,446	19,932
LEDUC RCSSD #132	451,470	451,470	511,954	60,484	60,484
BARONS CONS SCH DIST #8	25,271	17,255	28,598	3,327	11,343
FALHER CONS SCH DIST #69	190,805	186,703	224,967	34,162	38,264
THIBAULT RCP SCH DIST #35	1,308,714	1,158,644	1,485,402	176,688	326,758
GLEN AVON PS SCH DIST #5	195,300	143,339	224,879	29,579	81,540
ST ALBERT PSS DIST #6	3,933,589	3,497,488	4,460,561	526,972	963,073
SMITHREADE PS SCH DIST #7	0	0	0	0	0
LIVINGSTON PSSD #8	475	475	575	100	100
PROVINCIAL TOTALS	74,857,010	66,221,475	86,161,839	11,304,829	19,940,364

APPENDIX F

S.F.P.F. POWER EQUALIZING

JURISDICTION	1989 ADJ ASSESS PER RES STUD (1)	(2)	MAXIMUM $2,000 MINIMUM $1,000 (3)	ALT. #1 ESTIMATED SAVINGS S.F.P.F. (4)	MAXIMUM $2,000 MINIMUM $1,500 (5)	ALT. #2 ESTIMATED SAVINGS S.F.P.F. (6)
STIRLING SCHOOL DIST #647	15,527	49,828	2,000	0	2,000	0
LEDUC SCHOOL DIST #297	26,685	49,828	2,000	0	2,000	0
LAKE LOUISE SCH DIST #1063	595,102	99,656	1,000	31,000	1,500	15,500
CAMROSE SCHOOL DIST #1315	39,309	49,828	2,000	0	2,000	0
STETTLER SCHOOL DIST #1475	40,421	49,828	2,000	0	2,000	0
EXSHAW SCH DIST #1699	364,067	99,656	1,000	63,000	1,500	31,500
LEGAL SCHOOL DIST #1738	26,373	49,828	2,000	0	2,000	0
LLOYDMINSTER PUBLIC SCH DIV	54,219	54,219	1,838	235,832	1,956	64,154
ROSENHEIM SCHOOL DIST #1892	1,420,435	99,656	1,000	8,000	1,500	4,000
WESTERN RIDGE S DIST #2083	4,380,206	99,656	1,000	2,000	1,500	1,000
BROOKS SCHOOL DIST #2092	35,352	49,828	2,000	0	2,000	0
HOKENHEIM SCHOOL DIST #2094	63,276	63,276	1,575	6,376	1,865	2,024
ST PAUL SCHOOL DIST #2228	36,437	49,828	2,000	0	2,000	0
REDCLIFF SCHOOL DIST #2283	27,845	49,828	2,000	0	2,000	0
GRANDE PRAIRIE S DIST #2357	36,437	49,828	2,000	0	2,000	0
WHITECOURT SCH DIST #2736	31,171	49,828	2,000	0	2,000	0
FORT MCMURRAY S DIST #2833	70,315	70,315	1,417	2,492,879	1,794	879,459
JASPER SCHOOL DIST #3063	120,573	99,656	1,000	428,000	1,500	214,000
PORTSMOUTH SCH DIST #3705	0	49,828	2,000	0	2,000	0
WATERTON PARK S DIST #4233	240,301	99,656	1,000	22,000	1,500	11,000
GROVEDALE SCHOOL DIST #4910	143,366	99,656	1,000	224,000	1,500	112,000
DEVON SCHOOL DISTRICT #4972	27,908	49,828	2,000	0	2,000	0
ST ISIDORE SCH DIST #5054	36,108	49,828	2,000	0	2,000	0
KEYSTONE VALLEY S DIST #5098	74,507	74,507	1,338	15,899	1,752	5,943
SWAN HILLS SCH DIST #5109	381,171	99,656	1,000	476,000	1,500	238,000
GRANDE CACHE S DIST #5258	50,248	50,248	1,983	14,226	1,996	3,587
LAKELAND SCH DIST #5460	43,002	49,828	2,000	0	2,000	0
CRANBERRY HILLS SCH DIST #5530	837,362	99,656	1,000	8,000	1,500	4,000
SIBBALD FLATS SCH DIST #5531	475,449	99,656	1,000	6,000	1,500	3,000
WAINWRIGHT NORTH RCSSD #277	38,284	49,828	2,000	0	2,000	0
WAINWRIGHT EAST RCSSD #278	39,829	49,828	2,000	0	2,000	0
CALGARY RCSS DIST #1	46,220	49,828	2,000	0	2,000	0
EDMONTON RCSS DIST #7	46,703	49,828	2,000	0	2,000	0
MOON LAKE RCSS DIST #326	13,886	49,828	2,000	0	2,000	0
LETHBRIDGE RCSS DIST #9	41,379	49,828	2,000	0	2,000	0
DRAYTON VALLEY RURAL RCSSD #334	96,703	96,703	1,031	82,404	1,530	39,981
WETASKIWIN RCSSD #15	22,152	49,828	2,000	0	2,000	0
OKOTOKS RCSSD #346	24,582	49,828	2,000	0	2,000	0
VEGREVILLE CSSD #16	47,319	49,828	2,000	0	2,000	0
SHILO RCSSD #348	24,517	49,828	2,000	0	2,000	0
HAIRY HILLS RCSSD #351	30,622	49,828	2,000	0	2,000	0
RED DEER RCSS DIST #17	34,267	49,828	2,000	0	2,000	0
SASKATCHEWAN RCSSD #144	109,274	99,656	1,000	50,000	1,500	25,000
PINCHER CREEK RCSSD #18	57,593	57,593	1,730	89,254	1,922	25,791
MEDICINE HAT RCSSD #21	40,598	49,828	2,000	0	2,000	0
THERESETTA RCSSD #23	46,267	49,828	2,000	0	2,000	0
DRUMHELLER RCSS DIST #25	31,461	49,828	2,000	0	2,000	0
LAKELAND RCSSD #150	41,197	49,828	2,000	0	2,000	0
FORT VERMILION RCSSD #26	38,667	49,828	2,000	0	2,000	0
GRANDE PRAIRIE RCSSD #28	32,512	49,828	2,000	0	2,000	0
STONY PLAIN RCSSD #151	25,061	49,828	2,000	0	2,000	0
MCLENNAN RCSS DIST #30	22,259	49,828	2,000	0	2,000	0
WAINWRIGHT RCSSD #31	28,075	49,828	2,000	0	2,000	0
EDSON RCSSD #153	28,004	49,828	2,000	0	2,000	0
FORT MCMURRAY RCSSD #32	66,709	66,709	1,494	1,691,921	1,831	566,280
FAIRVIEW RCSSD #35	40,507	49,828	2,000	0	2,000	0
HINTON RCSSD #155	42,541	49,828	2,000	0	2,000	0
SPIRIT RIVER RCSSD #36	28,022	49,828	2,000	0	2,000	0
BIG EDDY RCSSD #164	69,098	69,098	1,442	3,904	1,807	1,354
WESTDALE RCSSD #174	570,553	99,656	1,000	18,000	1,500	9,000
NORTH PEACE RCSSD #43	35,697	49,828	2,000	0	2,000	0
STONEY VISTA RCSSD #184	21,522	49,828	2,000	0	2,000	0
KILLAM RCSS DIST #49	21,793	49,828	2,000	0	2,000	0
MONTFORT RCSSD #185	57,598	57,598	1,730	11,332	1,922	3,275
ASSUMPTION RCSS DIST #50	40,713	49,828	2,000	0	2,000	0
WASKASOO RCSSD #186	20,424	49,828	2,000	0	2,000	0
SEXSMITH RCSS DIST #51	18,220	49,828	2,000	0	2,000	0
TABER RCSS DIST #54	32,338	49,828	2,000	0	2,000	0
GAP LAKE RCSSD #188	0	49,828	2,000	0	2,000	0
HIGH PRAIRIE RCSS DIST #56	30,129	49,828	2,000	0	2,000	0

S.F.P.F. POWER EQUALIZING

JURISDICTION	1989 ADJ ASSESS PER RES STUD (1)	(2)	MAXIMUM $2,000 MINIMUM $1,000 (3)	ALT. #1 ESTIMATED SAVINGS S.F.P.F. (4)	MAXIMUM $2,000 MINIMUM $1,500 (5)	ALT. #2 ESTIMATED SAVINGS S.F.P.F. (6)
BERRY CREEK SCHOOL DIV #1	655,904	99,656	1,000	178,000	1,500	89,000
CARDSTON SCHOOL DIV #2	21,080	49,828	2,000	0	2,000	0
CYPRESS SCHOOL DIVISION #4	832,979	99,656	1,000	1,058,000	1,500	529,000
TABER SCHOOL DIV #6	43,895	49,828	2,000	0	2,000	0
ACADIA SCHOOL DIV #8	107,589	99,656	1,000	613,000	1,500	306,500
RANGELAND SCHOOL DIV #9	89,770	89,770	1,110	720,798	1,599	324,647
PEACE RIVER SCHOOL DIV #10	55,779	55,779	1,787	574,626	1,940	160,814
YELLOWHEAD SCHOOL DIV #12	72,153	72,153	1,381	2,944,983	1,776	1,066,114
ROCKY MOUNTAIN S DIV #15	84,870	84,870	1,174	2,417,886	1,648	1,029,571
NEUTRAL HILLS SCHOOL DIV #16	83,119	83,119	1,199	439,773	1,666	183,398
STURGEON SCHOOL DIV #24	43,684	49,828	2,000	0	2,000	0
WILLOW CREEK SCHOOL DIV #28	40,323	49,828	2,000	0	2,000	0
PINCHER CREEK SCHOOL DIV #29	55,769	55,769	1,787	233,724	1,940	65,398
STARLAND SCHOOL DIV #30	80,720	80,720	1,235	385,002	1,690	155,923
WAINWRIGHT SCHOOL DIV #32	55,007	55,007	1,812	311,077	1,948	85,852
PROVOST SCHOOL DIV #33	79,322	79,322	1,256	562,945	1,704	224,040
WESTLOCK SCHOOL DIV #37	30,366	49,828	2,000	0	2,000	0
FOOTHILLS SCHOOL DIV #38	43,366	49,828	2,000	0	2,000	0
ROCKY VIEW SCH DIV #41	49,881	49,881	1,998	18,548	1,999	4,642
SPIRIT RIVER SCHOOL DIV #47	63,615	63,615	1,567	569,121	1,862	181,648
HIGH PRAIRIE SCHOOL DIV #48	38,333	49,828	2,000	0	2,000	0
FAIRVIEW SCHOOL DIV #50	32,040	49,828	2,000	0	2,000	0
LAC LA BICHE SCHOOL DIV #51	24,588	49,828	2,000	0	2,000	0
FT VERMILION SCHOOL DIV #52	37,827	49,828	2,000	0	2,000	0
EAST SMOKY SCHOOL DIV #54	109,233	99,656	1,000	1,777,000	1,500	888,500
THREE HILLS SCHOOL DIV #60	51,675	51,675	1,929	139,897	1,981	36,271
NORTHLAND SCHOOL DIV #61	104,953	99,656	1,000	1,713,000	1,500	856,500
DRUMHELLER VALLEY S DIV #62	43,311	49,828	2,000	0	2,000	0
CROWSNEST PASS S DIV #63	31,373	49,828	2,000	0	2,000	0
MOUNT RUNDLE SCH DIV #64	70,414	70,414	1,415	508,116	1,793	179,510
TWIN RIVERS SCH DIV #65	74,189	74,189	1,343	1,400,144	1,756	521,169
COUNTY OF GRANDE PRAIRIE #1	35,656	49,828	2,000	0	2,000	0
COUNTY OF VULCAN #2	60,961	60,961	1,635	403,601	1,888	123,444
COUNTY OF PONOKA #3	40,396	49,828	2,000	0	2,000	0
COUNTY OF NEWELL #4	86,423	86,423	1,153	1,410,057	1,633	611,410
COUNTY OF WARNER #5	28,427	49,828	2,000	0	2,000	0
COUNTY OF STETTLER #6	57,073	57,073	1,746	296,792	1,927	84,986
COUNTY OF THORHILD #7	42,017	49,828	2,000	0	2,000	0
COUNTY OF FORTY MILE #8	55,039	55,039	1,811	185,380	1,948	51,192
COUNTY OF BEAVER #9	41,585	49,828	2,000	0	2,000	0
COUNTY OF WETASKIWIN #10	47,478	49,828	2,000	0	2,000	0
COUNTY OF BARRHEAD #11	27,350	49,828	2,000	0	2,000	0
COUNTY OF ATHABASCA #12	37,419	49,828	2,000	0	2,000	0
COUNTY OF SMOKY LAKE #13	62,712	62,712	1,589	280,641	1,871	88,301
COUNTY OF LACOMBE #14	64,594	64,594	1,543	1,938,960	1,852	628,388
COUNTY OF WHEATLAND #16	73,828	73,828	1,350	1,391,992	1,759	515,614
COUNTY OF MOUNTAIN VIEW #17	46,068	49,828	2,000	0	2,000	0
COUNTY OF PAINTEARTH #18	124,905	99,656	1,000	909,000	1,500	454,500
COUNTY OF ST PAUL #19	33,902	49,828	2,000	0	2,000	0
COUNTY OF STRATHCONA #20	55,591	55,591	1,793	2,367,567	1,942	660,349
COUNTY OF TWO HILLS #21	60,801	60,801	1,639	270,711	1,890	82,582
COUNTY OF CAMROSE #22	39,246	49,828	2,000	0	2,000	0
COUNTY OF RED DEER #23	40,491	49,828	2,000	0	2,000	0
COUNTY OF VERMILION RIVER #24	42,317	49,828	2,000	0	2,000	0
COUNTY OF LEDUC #25	39,791	49,828	2,000	0	2,000	0
COUNTY OF LETHBRIDGE #26	31,441	49,828	2,000	0	2,000	0
COUNTY OF MINBURN #27	59,251	59,251	1,682	436,075	1,905	129,635
COUNTY OF LAC ST ANNE #28	49,357	49,828	2,000	0	2,000	0
COUNTY OF FLAGSTAFF #29	54,654	54,654	1,823	316,647	1,952	86,829
COUNTY OF LAMONT #30	34,186	49,828	2,000	0	2,000	0
COUNTY OF PARKLAND #31	49,759	49,828	2,000	0	2,000	0
ST ALBERT SCHOOL DIST #3	29,044	49,828	2,000	0	2,000	0
EDMONTON SCHOOL DIST #7	54,216	54,216	1,838	10,690,611	1,956	2,908,014
CALGARY SCHOOL DISTRICT #19	54,457	54,457	1,830	14,437,393	1,954	3,944,655
LETHBRIDGE SCHOOL DIST #51	45,615	49,828	2,000	0	2,000	0
MEDICINE HAT S DIST #76	43,567	49,828	2,000	0	2,000	0
BANFF SCHOOL DISTRICT #102	281,762	99,656	1,000	423,000	1,500	211,500
RED DEER SCHOOL DIST #104	40,911	49,828	2,000	0	2,000	0
MORLEY SCHOOL DIST #172	74,273	74,273	1,342	15,140	1,755	5,642
WETASKIWIN SCHOOL DIST #264	41,763	49,828	2,000	0	2,000	0

S.F.P.F. POWER EQUALIZING

JURISDICTION	1989 ADJ ASSESS PER RES STUD (1)	(2)	MAXIMUM $2,000 MINIMUM $1,000 (3)	ALT. #1 ESTIMATED SAVINGS S.F.P.F. (4)	MAXIMUM $2,000 MINIMUM $1,500 (5)	ALT. #2 ESTIMATED SAVINGS S.F.P.F. (6)
BOWTELL RCSSD #189	8,342	49,828	2,000	0	2,000	0
KING EDWARD RCSSD #200	25,851	49,828	2,000	0	2,000	0
CAMROSE RCSSD #60	33,597	49,828	2,000	0	2,000	0
ISLAND HILL RCSSD #201	7,164	49,828	2,000	0	2,000	0
CAMPBELL LAKE RCSSD #202	166,728	99,656	1,000	1,000	1,500	500
POPLAR HEIGHTS RCSSD #203	7,088	49,828	2,000	0	2,000	0
PROVOST RCSS DIST #65	50,815	50,815	1,961	4,778	1,990	1,218
BEAVERLODGE RCSS DIST #68	23,504	49,828	2,000	0	2,000	0
COALDALE RCSS DIST #73	31,004	49,828	2,000	0	2,000	0
PICTURE BUTTE RCSS DIST #79	25,532	49,828	2,000	0	2,000	0
VEGREVILLE RURAL CSSD #220	40,275	49,828	2,000	0	2,000	0
BOW ISLAND RCSS DIST #82	50,118	50,118	1,988	1,238	1,997	311
VALLEYVIEW RCSS DIST #84	21,474	49,828	2,000	0	2,000	0
STRAND RCSS DIST #86	35,811	49,828	2,000	0	2,000	0
CEDAR CREEK RCSSD #232	22,543	49,828	2,000	0	2,000	0
WHITECOURT RCSS DIST #94	29,063	49,828	2,000	0	2,000	0
PONOKA RCSS DIST #95	35,768	49,828	2,000	0	2,000	0
VERMILION RCSS DIST #97	32,540	49,828	2,000	0	2,000	0
MAPLE HILL RCSSD #239	95,372	95,372	1,045	1,910	1,543	914
RAYMOND RCSS DIST #100	25,235	49,828	2,000	0	2,000	0
TINCHEBRAY RCSSD #243	130,373	99,656	1,000	3,000	1,500	1,500
GARTLEY RCSS DIST #101	0	49,828	2,000	0	2,000	0
WHITE ROSE RCSS DIST #102	0	49,828	2,000	0	2,000	0
CASTLE RCSSD #248	3,969,332	99,656	1,000	8,000	1,500	4,000
MORNING GLORY RCSSD #103	0	49,828	2,000	0	2,000	0
FT SASKATCHEWAN RCSSD #104	60,484	60,484	1,648	251,231	1,893	76,240
SHERWOOD PARK CSSD #105	34,377	49,828	2,000	0	2,000	0
ROSEDALE RCSS DIST #108	39,866	49,828	2,000	0	2,000	0
STIRLING RCSSD #261	28,095	49,828	2,000	0	2,000	0
WESTLOCK RCSS DIST #110	28,321	49,828	2,000	0	2,000	0
DRAYTON VALLEY RCSSD #111	45,773	49,828	2,000	0	2,000	0
MACK RCSSD #313	16,192	49,828	2,000	0	2,000	0
AMBERIDGE RCSSD #315	104,896	99,656	1,000	8,000	1,500	4,000
TOMAHAWK RCSS DIST #120	10,873	49,828	2,000	0	2,000	0
AUBINDALE RCSS DIST #122	41,531	49,828	2,000	0	2,000	0
LLOYDMINSTER RC SEP SCH DIV	46,974	49,828	2,000	0	2,000	0
SPRUCE GROVE RCSSD #128	19,534	49,828	2,000	0	2,000	0
ROCKY MTN HOUSE RCSSD #131	29,336	49,828	2,000	0	2,000	0
LEDUC RCSSD #132	26,498	49,828	2,000	0	2,000	0
BARONS CONS SCH DIST #8	47,010	49,828	2,000	0	2,000	0
FALHER CONS SCH DIST #69	30,814	49,828	2,000	0	2,000	0
THIBAULT RCP SCH DIST #35	19,592	49,828	2,000	0	2,000	0
GLEN AVON PS SCH DIST #5	34,019	49,828	2,000	0	2,000	0
ST ALBERT PSS DIST #6	26,509	49,828	2,000	0	2,000	0
SMITHREADE PS SCH DIST #7	96,495	96,495	1,033	2,902	1,532	1,405
LIVINGSTON PSSD #8	49,784	49,828	2,000	0	2,000	0
	49,828			58,601,294		19,825,474